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The Solicitors' Journal

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LAW AND LIFE.

There is not a man alive unaffected by the law, not a lawyer on the rolls untroubled by life. Law and Life, Life and Law, the two words are almost interchangeable.

The SATURDAY REVIEW has recently initiated under the general title of " Law and Life " a new occasional feature, contributed by an eminent lawyer, dealing with various aspects of the law and its changes as they affect the ordinary man and woman. This feature does not appear regularly but whenever occasion demands.

The SATURDAY REVIEW stands resolutely for personal liberty. In an age in which encroaching Bureaucracy and the rule of Interference are slowly and insidiously robbing the Englishman of his freedom, the " SATURDAY " holds a watching brief for Liberty. Certain well-known cases have lately brought this aspect of our national life into peculiar prominence. Vigorous comment on all of these will be found in the leading articles and notes of the SATURDAY REVIEW.

The same tone runs throughout the paper. The rising M.P. who under the pseudonym of " First Citizen " contributes the weekly Parliamentary sketch keeps a sharp eye on threats to liberty emanating from Westminster ; Mr. Ivor Brown's brilliant criticism of new plays is ever watchful of the Censor and his works.

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The Solicitors' Journal

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Current Topics.

Judicial Changes.

THE ANNOUNCEMENT made last Tuesday that HIS MAJESTY has been pleased to appoint The Right Hon. FRANK RUSSELL one of the Lords Justices of Appeal to be a Lord of Appeal in Ordinary in the place of Lord CARSON, can hardly fail to excite universal approbation amongst those who are interested in these matters. It has for some considerable time been felt by not a few members of the legal profession that the Chancery point of view has been somewhat inadequately represented—numerically—in those tribunals to which the ex-Lord Justice has just been elevated; but, coming as it does fairly shortly after Lord TOMLIN'S appointment, this announcement should satisfactorily remove all criticism on this score for many years to come. The Right Hon. FRANK RUSSELL is the fourth son of the late Lord RUSSELL OF KILLOWEN, Lord Chief Justice from 1894 to 1900. He was called to the Bar by Lincoln's Inn in 1893 and was elected a Bencher of that Inn in 1913. After a successful career as a Chancery junior he took "silk" in 1908, and was for some time attached to the court of Mr. Justice ASTBURY, ultimately going "special." In 1919 he was appointed one of the Judges of the Chancery Division and proved to be one of the ablest Chancery judges in modern times, and it was no surprise to the profession when in 1928 he was raised to the Court of Appeal on the retirement of Sir CHARLES SARGANT.

At the same time the appointment of Sir MARK LEMON ROMER to be a Lord Justice of Appeal is announced, thus filling the vacancy created in the Court of Appeal by the appointment of the new Lord of Appeal. This again can in no way be described as unexpected. Mr. Justice ROMER was called to the Bar by Lincoln's Inn in 1890, of which Inn he was elected a Bencher in 1910. He took "silk" in 1906, finally becoming one of the leading "specials" of his day. After the death of Mr. Justice PETERSON in 1922, Sir MARK was appointed to fill the vacancy in the Chancery Division so created, and he soon established a reputation as a sound and exceedingly courteous judge. The new Lord Justice is a son of the late Lord Justice ROMER, and it is interesting to recall that the last three judicial appointments have all been of men whose fathers in their day held high judicial office.

General Smuts.

THE LECTURE on World Peace delivered by General SMUTS in the Sheldonian Theatre, Oxford, last week, revealed once again a great statesman, inspired with high ideals, and with an unbounded faith in the power of the League of Nations to regenerate the world by substituting the rule of law for the cruel arbitrament of war. Calling attention to the League's pacific methods, he reminded his audience that these were legal judgment through the International Court, awards by arbitration bodies, and conciliation through conferences. This commendation of the judicial settlement of disputes comes from one who is not only a great statesman and soldier but is likewise a distinguished jurist. For several years he practised at the South African Bar, and of the care and attention with which he followed the course of decisions on constitutional questions Lord SHAW has preserved interesting testimony in his pleasantly reminiscent volume "Letters to Isabel." There Lord SHAW tells us that when he first became acquainted with General SMUTS, he (Lord SHAW) was writing his famous dissenting judgment in *Rex* v. *Halliday* [1917] A.C. 260, which will long be remembered as a valiant protest against the infringement of the liberty of the subject during the war period. He invited General SMUTS to dine as his guest at the Middle Temple, and mentioned in the course of the evening the task upon which he was engaged. The General at once said that the point involved had been dealt with in an appeal to the Privy Council from Pondoland. "I turned up the Reports," adds Lord SHAW, "and found that he was right in every particular, and a page, or a page and a half of that judgment is really in that way the work of General SMUTS rather than of myself." Not long after that evening the legal distinction of the General was recognised in his being co-opted an honorary bencher of the Middle Temple.

The Bar's Debt to Solicitors.

IN THE same volume of reminiscences, Lord SHAW makes a graceful acknowledgment of what he owed to members of the solicitor branch of the profession, not merely for sending him briefs when he was practising at the Scots Bar, but for the many valuable hints they gave him for which he got all the credit, whereas, as he admits, most of this was really due to the solicitor instructing him. The particular incident calling forth this expression of gratitude occurred during a trial when the veracity or otherwise of the evidence of a witness depended upon the genuineness of the document upon which he founded his story. The witness deposed that the document in question was prepared in June, 1890, but on examination the watermark showed that the paper could not have been manufactured till 1893. This was discovered by the solicitor who passed on the information to Lord (then Mr.) SHAW, who utilised it effectively in demolishing the case set up against him. So rarely do members of the Bar who have risen to distinction avow how much they owe to the painstaking work of the solicitors behind them in the preparation of cases that it is particularly pleasant to recall this acknowledgment by Lord SHAW.

Payment out of Court—Jurisdiction on Summons.

THE RECENT decision of Mr. Justice CLAUSON in *Re Terry*, *Terry* v. *Terry* [1929] W.N. 174, settles an interesting point of procedure. A testator, who died in 1884, directed by his will that his estate should be administered by the court

An order was made in December, 1884, for the usual accounts and enquiries and subsequently the capital in the hands of the trustees of the will was directed to be paid into court. At the time the summons under consideration was issued, the estate consisted of £2,263 War Stock standing to the general credit of the action and certain freehold farms. Various repairs and improvements being required to three of the farms, the testator's trustees applied by summons for leave to accept certain estimates totalling £228 for this work, and that the sum so required might be raised and paid out of court. The works required had been sanctioned in chambers, but the point was taken as to whether, in view of the decision in *May* v. *Dowse* [1884] W.N. 122, the court had any jurisdiction otherwise than on petition to direct payment out, inasmuch as the fund being dealt with exceeded £1,000, and there had been no order declaring rights. On the other hand, it was urged that this was not an application under Ord. LV, r. 2, sub-r. (2), for payment or transfer to any person of cash or securities where the cash or securities exceeded £1,000 in value, but it was an application under sub-r. (13) with respect to the management of property being administered by the court. Mr. Justice CLAUSON upheld the latter contention, holding that the various sub-rules of r. 2 of Ord. LV were independent of each other, and that each rule must be construed according to the object it had in view. The fact that payment out under sub-r. (2) could not be made on summons, where the cash or securities in court exceeded £1,000 in value, did not apply to the other sub-rules. It appears from this decision that the fact that the funds in court exceed £1,000 does not curtail the jurisdiction of the court to direct payment out under sub-r. (12), for the maintenance or advancement of an infant, or under sub-r. (13) for the management of property.

Husband Not Without Rights.

TWO CASES in the Divorce Division, reported *sine nomine* in *The Times* of the 18th ult., re-affirm a proposition in law, which nobody ought ever to have doubted, that a wife's right to maintenance is an incident of cohabitation. If a wife leave her husband for good legal cause she carries her right with her, and ample provision has been made to enforce the right. If she leave for a cause which does not in law justify her in leaving she forfeits her right to maintenance. "Where on the true facts," said the learned president, "the husband is shown to have done his duty to the utmost of his ability, never wilfully to have failed in his duty to discharge his marital obligations, taking them generally as the relations of husband and wife, I find very great difficulty in conceiving a case where a woman can come forward, disclaiming her proper obligations to her husband, and making herself a complainant in law on the ground of her own wrong." In fact a married woman who expects her husband not to neglect to maintain her must not neglect the duties of a wife customary in her state of life. Usually they are to keep house and mother the children of the marriage, but the marriage bargain may be struck on another basis, according to the parties' walk in life, or expressed mutual understanding. It is good to find that the scales of justice are, as we conceive they should be, to be held evenly and not weighted in favour of either sex.

A "Talkie" as Evidence.

A SOMEWHAT startling novelty in respect of a "talkie" film is recorded from Philadelphia. The confession of a young man, alleged to have killed a girl friend, was recorded in this way by the police, who propose to use it in evidence. The operator worked the camera, showing the inspector and the youth, and the inspector then asked the other whether he had not administered the usual caution to him, that anything he said might be used in evidence against him. The youth acknowledged that this was so, and eventually confessed : "I shot and killed a girl last night." The police now wish to use the film, combined with the vocal record, as evidence of the confession. The first comment may perhaps be made that a signed confession is, in ninety-nine cases out of a hundred, quite as effective, and costs practically nothing, whereas the taking of the record is an expensive process. In the hundredth case, if the confession is recanted and duress alleged as the method of obtaining it, the "talkie" might be more difficult to repudiate than a signature, though it would always be open to the prisoner to plead that threats were used to make him act in the scene, or even to declare that someone just outside the picture was pointing a pistol at him. Possibly, however, even this defence might be overcome if a magistrate or clergyman were included in the picture, and reassured the prisoner as to his complete liberty to talk or be silent. In vol. 71, p. 218, we discussed the possibilities of placing the dictaphone and telegraphone in evidence, on the issue arising before SWIFT, J., but not being authoritatively decided. It was then suggested that the functions of a gramophone, having regard to certain cases, were "notorious facts," of which a court could take cognisance without evidence. A film is certainly not evidence by itself of what it represents, for it is quite easy to show Niagara as flowing upwards by reversing the roll—in fact, if the film is notorious, the possibility of fake can be hardly less so. However, the evidence of operators to testify that it was not faked could always be procured, and no doubt in all cases would be indispensable. On that reassurance, possibly a judge could admit a "talkie" as evidence, on his mere knowledge that scenes and sounds can be simultaneously recorded and reproduced. To take an instance, one would have been glad of such a record of Miss SAVIDGE's five hours questioning as to her adventure in Hyde Park by a police inspector. Perhaps also a reproduction of an identification parade might in some cases be valuable. The utility of the invention in criminal matters however, would probably be confined to certain special occasions, for it is not likely that the most hardened criminal would continue to commit an offence if he were aware that the police were doing a film of him.

Drinks on Aircraft.

THE ROYAL COMMISSION on Intoxicating Liquor has been informed by its first witness, Mr. O. F. DOWSON, assistant legal adviser to the Home Office, that the sale of such liquor on aircraft is illegal. The happy assumption of our law is that everything is allowed which is not expressly forbidden, so Mr. DOWSON's statement may be worth testing. Section 50 (3) of the Finance Act (1909-10), 1910, imposes penalties on persons selling liquor by retail, without licence, for the sale of which they are required to take out licences under the Act. All licences under the Act, however, refer to premises, except those for railway restaurant cars and passenger vessels, see Sched. I, D & E. The definition of "premises" in relation to the annual value of the licence is now contained in s. 4 of the Finance Act, 1911, and the references to "offices, courts, yards, and gardens" certainly do not warrant the inclusion of aircraft. It is arguable, therefore, that a prosecution under s. 50 (3) for selling liquor on an aeroplane without a licence would fail. Section 65 of the Licensing Consolidation Act, 1910, however, forbids any person to sell liquor unless he has a justice's licence authorising him to hold an excise licence for such sale. Sale without such licence appears, therefore, to be an offence against the law of England, and, making the assumption that our aircraft carry that law with them as sea vessels do, the prohibition follows. No doubt an aeroplane or dirigible is in a popular sense a vessel, but so is a balloon, and no one would suggest that a licence could have been obtained to sell intoxicating liquor in a balloon in 1910. Thus, it would seem that, as the law stands, not only is the sale of such liquor in aircraft forbidden, but it cannot be licensed. The Air Navigation Act, 1920, it may be observed, refers throughout to aircraft, not "vessels." Forty

years ago, long-distance express trains stopped to allow passengers to have a meal (as the "Flying Scotchman," at York), and motor-coaches still do so. Perhaps the owners of motor-coaches will presently seek licences, and in each case the requisite change in the law could very easily be made. In fact, it is stated that liquor is even now sold on certain aeroplane liners, to the full knowledge of revenue officials, probably on the erroneous but convenient assumption that they are "passenger vessels" within the Act.

Loans to Company Directors.

A NEWSPAPER has suggested as a "loop-hole" in the new Companies Act the omission to ensure that the particulars of loans to directors, now required to be disclosed by s. 128, shall be sent to shareholders. The section provides that the "accounts which in pursuance of this Act are to be laid before every company in general meeting" shall contain such particulars. The obligation to lay the accounts before a general meeting is contained in s. 123 (1), and that to deal similarly with the balance-sheet appears in sub-s. (2). The requirement for the dispatch of a copy of the balance-sheet to shareholders a week before the meeting is contained in s. 130 (1) (*a*). This includes documents to be annexed to the balance-sheet pursuant to s. 126 (which deals with such assets as shares in or debts from subsidiary companies) and the auditors' report, but does not include the profit and loss accounts the subject of s. 123. Thus, if loop-hole it be, there is an omission to require the particulars of such loans to be sent to individual shareholders. Section 123, however, practically ensures that any shareholder who wishes to know such particulars can do so if he attends the general meeting, for "lay before" must mean to do so in such a way that every shareholder attending the meeting can obtain the information. Section 128 (4) further provides that if the directors do not comply with the section, the auditors must include the requisite statement, "so far as they are reasonably able to do" in their report on the balance-sheet, sent to shareholders as above. If unable to do so from the accounts submitted to them by the directors, they would presumably further report, under s. 130 (1) (*a*), that they had not obtained all the information they had required. The Act therefore appears to ensure with reasonable certainty that any shareholder can have the information required by s. 128 if he wishes to do so.

Authorship of Works of Reference.

THE QUESTION as to who is an "author" within the Copyright Act, 1911, has been the subject of many interesting decisions. In this connection, the compilation of biographies for works of reference was the subject of controversy in *Black (A. & C.), Ltd.* v. *Stacey (Claude), Ltd.* [1929], 1 Ch. 177. In that case the plaintiffs were the publishers of a work of reference entitled "Who's Who." The defendants published a book entitled "Men of the West," which contained the names and particulars of the careers of persons of distinction in certain English counties. The plaintiffs alleged that the defendants had infringed the copyright of the plaintiffs in "Who's Who" by publishing and selling copies of "Men of the West" containing a large number of biographies which were reproductions in whole or in part of biographies contained in "Who's Who." It was found as a fact that in at least fifteen cases the defendants had copied out and reproduced biographical particulars from the plaintiffs' work. The defendants argued that, in a compilation of biographies, the copyright in each particular entry is vested, not in the compilers, but in the person to whom the entry refers. That view, however, was not accepted by TOMLIN, J., who gave it as his opinion that "Where a book of this sort is being compiled and the compiler invites information, the information given, whether it be given verbally or in writing, is not given otherwise than as material available for use by the compiler, and that, if it happens to be written, the man who writes it is not the author of something in which he has a copyright in any sense contemplated by the Copyright Act." An injunction, therefore, was granted to the plaintiffs restraining the defendants from selling any copies of "Men of the West" containing passages appearing in the plaintiffs' work "Who's Who." The above case was really governed by that of *Nisbet & Co.* v. *The Golf Agency* (1907), 23 T.L.R. 370. In that case the plaintiffs sent out questions to a number of golf players, and from the answers they compiled biographical notes in their golf annual. The defendants published a golf annual containing biographical notes taken from the plaintiffs' annual. It was held by KEKEWICH, J., that the plaintiffs were entitled to an injunction. On the question of authorship, KEKEWICH, J., pointed out that the plaintiffs did not simply print the information which was sent to them, but they compiled the biographical portion of the work, and were therefore entitled to be registered as the proprietors of their compilation.

"Maintenance" of Bridge.

AN AGREEMENT to maintain and repair a bridge frequently gives rise to controversy owing to the occurrence of events over which neither of the parties to the agreement have any control. For example, subsidence caused by mining operations is often the cause of much trouble. In the recent case of *Great Western Railway* v. *Monmouthshire County Council*, 27 L.G.R. 295, a canal and towing path were situated in a mining area liable to subsidences. A railway company as owners of the canal were under a statutory obligation to keep it open for navigation. By agreement with the railway company a county council pulled down an old bridge over the canal and substituted a new one, covenanting "well and sufficiently to maintain and repair" the bridge. Subsequently subsidences occurred, in consequence of which the headway between the bridge and the towpath level was so reduced as to render the latter useless and thereby interfered with the navigation of the canal. It was held by MAUGHAM, J., that the covenant to "maintain" did not impose upon the county council an obligation to raise the bridge so as to restore the proper headway. "The word 'maintain,'" said the learned judge, "is not, in my opinion, apt to impose an obligation to raise, but an obligation to maintain, that is to keep things *in statu quo*." There is considerable similarity between the above case and that of *North Staffordshire Rail Co.* v. *Hanley Corporation* [1909] 73 J.P. 477. In the latter case the railway company were the owners of a canal, which was crossed by a bridge vested in the Hanley Corporation. Unequal subsidence at different areas of a particular part of the canal between two locks resulted in the rising of the water under the bridge and along a considerable stretch of the canal; and accordingly the railway company, acting reasonably for the protection of the canal, raised the towing path and banks. The result was that the level of the water came near under the surface of the bridge and the latter became an obstruction to navigation. WARRINGTON, J., was clearly of opinion that an obligation to maintain a bridge did not entail an obligation to raise it when its level had been brought down in consequence of mining operations causing a subsidence of the canal. The above cases are clearly distinguishable from *Rhymney Rail Co. and Great Western Rail Co.* v. *Glamorganshire Canal Navigation* (1904) 91 L.T. 113, where a local Act empowered a railway company to carry a bridge over a canal at a specified height above the canal on the express condition that the bridge should not "when completed" interfere with the waterway of the canal. A number of other conditions were also laid down for the express purpose of "protecting" the proprietors of the canal. On the construction of the Act it was held that the railway company were under an obligation at all times to maintain their bridge at the specified height above the canal, notwithstanding subsidences caused by mining operations.

Criminal Law and Police Court Practice.

Out of His Own Mouth Convict.—We were surprised by the comment of the Chairman of the Kingston Bench upon the conduct of a man who did not volunteer information as to his own previous convictions. It has long been the established law that the prosecution have to make out their case on the charge being tried. The defendant is entitled to remain mute, strictly on the defensive. If he be convicted the question of the *quantum* of punishment arises, and upon this point the prosecution are allowed to say what they know in aggravation of sentence. The defendant or his advocate has usually already put forward what is to be said by way of mitigation. But the Kingston Bench were not content with this. After a motorist had been fined for dangerous driving, it was discovered from his licence that he had been previously convicted, and the chairman asked the defending solicitor why this had not been mentioned. The solicitor properly replied that it was for the prosecution, though, as a matter of fact, he himself had not seen the licence. The bench told the defendant "he had deliberately misled the justices," and added to the solicitor, "You had ample notice, and you should have seen your client's licence." Both comments seem to us misplaced. It may be very good tactics for the defence to be candid, but no duty, legal or moral, lies on a man to increase his own chance of punishment; and it is not for the judge to censure the advocate for not making his client's case worse than the prosecution shows it. The bench really had a simple way out of their annoying difficulty. There and then the justices could have revised their sentence, and, in view of the circumstance of aggravation disclosed to them by the licence produced, have inflicted a heavier fine. They had not lost control of the case until they had dealt with the licence.

Forgiving Prosecutors.—The idea of revengeful punishment is fast dying out. So is the vindictive prosecutor. "I don't want to press the charge," has become almost a stereotyped formula. Many prosecutors go even further. Employers who have been robbed or cheated not infrequently offer help for the prisoner through the missionary. Some even offer to take the prisoner back into their employment. This last, of course, is not always possible or even desirable where large staffs are employed. One firm of high repute has a sort of rule that a man who is convicted of stealing from them may apply to be taken back again into its employment if he can shew that he has gone straight for twelve months, elsewhere, since his conviction. Employers of this kind shew courage and humanity, and enormously lighten the labours of probation officers and others who are faced with the difficult task of finding work for men who have forfeited a good character. In a London court last week a man was charged with embezzlement of several sums of money. Once before he had been charged with dishonesty. His employer had been good to him throughout, and now he pleaded for him; if only he would keep away from drink he would be trustworthy, he was sure. Was there any chance of his being taken back, inquired the magistrate? Willingly, he would take him and do his best for him, replied the prosecutor. "Would you wait a month for him?" asked the magistrate. He would. The magistrate, observing that he could not pass over this kind of offence after a previous warning, imposed a sentence of one month's imprisonment, which, he hoped, might do some good. "At the end of that time," he said "you can go back to your employer, to whom you ought to be most grateful." It is so often said, with truth, that a man's troubles begin when he leaves rather than when he enters prison, that an instance of this kind deserves to be recorded.

Residence and the Income Tax Acts

By E. O. WALFORD, LL.B.

Part II.

II.—AS TO CORPORATIONS.

In relation to corporations the only Schedule of the Income Tax Act, 1918, with which we are here concerned is Schedule D, whereby tax is charged in respect of profits or gains from the property therein mentioned to any person residing in the United Kingdom. By the conjoint effect of r. 1 of the General Rules and s. 237 of the Income Tax Act, 1918, "person" includes "any company."

The outstanding difficulty with which we are met in applying to corporations the term "residence," is that this artificial personality created by law, and being fictionally an entity distinct from the totality of the corporators, obviously cannot possess the faculty of living in the flesh, nor can it be found eating or sleeping or performing those other normal and habitual functions of natural persons, whereby their residence or non-residence in any given country may be determined. The application to corporations of the term residence must therefore partake of the artificiality of the body to which it is applied, and at best we can only employ the aid of analogy.

It is, however, abundantly clear that a corporation has at least one residence within the meaning of the Income Tax Acts. A corporation not merely registered here, but conducting all its operations in this country, is deemed to be resident here. Such cases present no difficulty.

But what is the position of a company which is incorporated abroad, but whose business or part of it is conducted and/or controlled here, or of a company incorporated here but whose business or part of it is conducted and/or controlled abroad? These questions have been considered by the House of Lords, and the position is now to some extent clarified, after a lengthy series of cases in which it has been contended, not once, but in numerous instances, that the place of registration of the company is conclusive of residence where the registration is English. This argument appears to have been grounded upon the view that, although mere incorporation might not itself have conclusively determined the company's residence, yet the multitudinous duties and activities imposed by statute upon companies registered here, coupled with the fact of incorporation, might well suffice to establish a residence here whatever other residence or residences that company may have abroad.

It will be seen from the following paragraphs that the House of Lords has not accepted this test, which, in spite of its advantages of simplicity and certainty, would have had the undesirable effect of creating an entirely new test of residence. It is now established by the *Swedish Central Railways Case* (*infra*) that a company may have more than one residence, but the sole test for determining whether a company has a residence in the United Kingdom remains undisturbed, as will be seen from the decisions referred to below.

In the *Cesena Sulphur and Calcutta Jute Cases* (1876), 1 Ex. D. 428, Kelly, C.B., says: "A joint stock company resides where its place of incorporation is, where the meetings of the whole company . . . are held, and where its governing body meets . . . and exercises the powers conferred upon it."

This *dictum*, whilst stressing control as an indication of residence, also refers to incorporation as a factor to be considered; but Baron Huddleston pointed out in his judgment in that case, that, although registration "like the birth of an individual" was a circumstance to be taken into account, it was not conclusive, and might be outweighed by other circumstances, such as the seat of control and administration of the company, which, if differing from the place of incorporation, will fix the residence of the company where

the latter are to be found, to the exclusion of the less important circumstance of incorporation.

Dealing first with companies incorporated abroad, but having activities or controlling interests here, the ruling decision is *De Beers Consolidated Mines* v. *Howe* [1906] A.C. 455. The company, in this case, was registered in South Africa and its head office was in Kimberley, where all its general meetings took place. The course of business was that the diamonds raised in South Africa were sold to syndicates for delivery in South Africa upon certain terms of division of profits between the syndicates and the company. Some of the directors and life governors lived in South Africa, and there were directors' meetings there as well as in England; but the majority of the directors and life governors lived in England, and it was at the directors' meetings in London that the real control of the company was exercised. From London was controlled (*a*) the negotiation of contracts with the syndicates, (*b*) the policy regarding the disposal of the diamonds raised and the working and development of the mines, and (*c*) generally all matters requiring the decision of a majority of the directors. On these facts the House of Lords decided that the company was resident and carrying on its business here and was liable to English income tax on the whole of its profits accordingly.

In the case of *The Swedish Central Railway Co.* v. *Thompson* [1925] A.C. 495, the company was registered in England but the main controlling interests were admitted to be in Sweden. The company carried on here certain activities in relation to the administration of the company which were of a substantial nature. The relative importance of the work done in England and Sweden respectively was not fully discussed although appearing from the case, but VISCOUNT SUMNER in the *Egyptian Delta Land Case* (*infra*) speaks of it as of almost equal importance with that done in Sweden.

Viscount CAVE, in his judgment in the *Swedish Central Railways Case*, said that there was sufficient material upon which the Commissioners' finding of residence could be based, and in another part of his judgment he said, "When the central management and control of a company abide in a particular place the company is held for the purposes of income tax to have a residence in that place; but it does not follow that it cannot have a residence elsewhere . . . The central management and control of a company may be divided, and it may 'keep house and do business' in more than one place, and, if so, it may have more than one residence."

Now this dual residence theory was by no means new. It had been advanced by Sir JOHN HOLKER in the *Cesena and Calcutta Case*, 1 Ex. D., 428. In *Goertz & Co.* v. *Bell* [1904] 2 K.B. 136, Mr. Justice CHANNELL also touched upon the possibility of the dual residence of a company.

But then the argument proceeds further. A company can have more than one residence. *Therefore* the place where the management and control subsist is not necessarily the sole test of residence. And so we find the Court of Appeal deciding in 1928 (1 K.B., at p. 161) that whatever other residences a company may have, it has in all events a residence in England for the purposes of income tax by the mere fact of registration here. If that decision now stood every company registered here—although all its directors and effective staff were resident abroad, all its real business controlled and transacted outside the United Kingdom, all its properties and shareholders in distant parts of the world, and its registration here a mere matter of statutory formality—would be liable to pay English income tax on the whole of its profits from foreign trading.

This view the House of Lords declined to adopt when the case in question, *Egyptian Delta Land & Investment Co.* v. *Todd*, 72 S.J. 545; [1929] A.C. 1, came before them on appeal. The noble Lords were unanimously of opinion that incorporation here does not of itself establish residence, and that the true test of residence is still, as it always has been, the place in which the seat of authority and management abide, and where its real business is done. Viscount SUMNER cites with approval Professor DICEY's view that a company resides from a legal point of view in the country where the central management and control are to be found. It is to be noted, however, that although registration here does not of itself "impress" a company with residence, in the income tax sense, there is still the further problem as to the exact circumstances in which there may be a dual or even a triple residence if the real business and seat of authority are not to be found concentrated in one place, but are partly in this country and partly abroad.

The Swedish Central Rly. Case, supra, and *De Beers Consolidated Mines* v. *Howe* [1906] A.C. 455, would appear conclusively to establish that where a company, whether registered here or abroad, is conducting in this country substantial activities, upon which high officials of the company are engaged, so that a material part of the "real business" of the company is being conducted or effectively controlled here, then the company although conducting equally important activities abroad, will be liable to taxation as a resident.

But it is to be noted that a trade or business is not wholly carried on abroad if controlled by persons residing here, notwithstanding that those persons exercise their control by agents living abroad, *San Paulo (Brazilian Railway Co.* v. *Carter* [1896] A.C. 31).

Putting the case very simply, we may say that the test whether tax is to be levied under Case I or Case V, is this: Is there any participation here in the earning of profits? If there is, then Case I is applicable, and the relative importance of the activities here and abroad is not material.

A.-G. v. *Alexander* (1874), L.R., 10 Ex. 20, established that a non-resident company having a branch here was liable only for tax upon the earnings of that branch.

One further point remains to be made clear, namely, the test as to whether the company is liable for tax upon the whole of its profits (under Case I of Sched. D), or only for profits remitted to the United Kingdom (under Case V of that schedule).

Upon the authority of *Colquhoun* v. *Brooks*, 14 App. Cas. 493, the position may be stated in the following terms:—

(i) Where a resident person (which includes a company) is interested in a business or trade which is *exclusively* carried on abroad, then tax is leviable under Case V upon the profits or gains actually transmitted to the United Kingdom, and upon those profits only.

(ii) But where the business or trade is carried on *wholly or in part* within the United Kingdom then tax is leviable under Case I upon the whole of the profits made, whether earned in the United Kingdom or abroad, and whether the whole of those profits or gains is transmitted to this country or not. The modern rules under the Income Tax Act, 1918, preserves the position in this respect.

Company Law and Practice.

IV.

As was only to be expected, there are in connexion with the recent legislation points of doubt or difficulty which must gradually come up for determination. As an instance of this there is s. 314 (2), which provides that no process for compelling the production of any document kept by the registrar of companies shall issue from any court except with the leave of that court, and any such process, if issued, shall bear thereon a statement that it is issued with the leave of the court. This is an entirely new provision, and is doubtless designed to protect the registrar from being engulfed in a sea of *subpœnas duces tecum*; it is, of course, true to say that so far, during an existence extending over a very considerable period of years, this official has been able to keep his head above water, but it has now quite clearly been thought in some

quarters that it is desirable to place some check on the use the public may make of one of its own officials, and the Legislature in its wisdom has thought fit to give its sanction to this restriction.

Very well then, we must consider how to get this leave from the court in a case where it is necessary, and the obvious place to turn to for guidance is the new Ord. LIII B, which is dated 31st July, 1929. This deals expressly with the way in which no fewer than twenty-nine different applications under various sections of the Companies Act, 1929, shall be made. Unfortunately, s. 314 (2), does not come within the ambit of this Order, so the solution must be found elsewhere.

In *Re Meister Lucius and Bruning Limited* [1914] W.N. 390, WARRINGTON, J., said that he had no doubt that where an Act of Parliament said that an application might be made to the court that application might be made by motion: an application may be made under s. 314 (2) by motion, and may be made *ex parte*.

On 8th November this point came before MAUGHAM, J., in the case of *Wade* v. *Ashby Contractors Limited*, which was a witness action. The plaintiff moved *ex parte* for leave authorising the issue of a *subpœna duces tecum* to the registrar, and supported the application with an affidavit stating that counsel had advised that this was necessary for the proof of his case. MAUGHAM, J., granted the necessary leave, adding a direction that the process, if issued, should bear a statement that it was issued with the leave of the court, and directing that the costs of the application should be costs in the action. Apart from a certain further expenditure of time, energy and money, it is difficult to see what real practical difference this sub-section has made. In ninety-nine cases out of a hundred, a *subpœna duces tecum* would not be issued to the registrar without proper advice having been taken: on balance, is it right that ninety and nine litigants should be mulcted in extra costs in order to give protection in the hundredth case? There can surely be only one answer.

* * * * *

Under s. 41 of the Companies (Consolidation) Act, 1908, a sub-division of shares could only be carried out by means of a special resolution, but s. 50 of the new Act does away with the necessity for this, though it now expressly provides that this operation, along with the other alterations of the conditions of the memorandum mentioned in the section, namely increase of share capital, consolidation and division thereof, conversion of shares into stock and *vice versa*, and cancellation of shares, must be exercised by the company in general meeting. Hence in the Articles dealing with alteration of capital the power to sub-divide shares will now come under the heading which recites the powers exercisable by ordinary resolution. There will therefore only be left under the heading of special resolutions a reduction of capital, with the addition previously mentioned of the reduction of the capital redemption reserve fund. (See new Table A, 37, 38.)

* * * * *

Table A of 1908, while conferring (by Article 10) on the company a power to sell shares on which the company has a lien, was silent on the question of the actual transfer, though Article 11 stated that the purchaser should be registered as the holder of the shares. Article 9 of the new Table A expressly provides that for giving effect to any such sale the directors may authorise some person to transfer the shares sold to the purchaser thereof. It will be well, when emendation of existing articles is contemplated, to add to them a provision following that contained in the new Table A. Similarly, with regard to forfeited shares, Article 28 of the new Table A says that the company may receive the consideration, if any, given for a forfeited share on any sale or disposition of it, and may execute a transfer of the share i favour of the person to whom it is sold or disposed of, who is thereupon to be registered as the holder; existing articles may well be amended so as to follow this.

Section 116 of the Companies Act, 1929, deals with the representation of corporations (whether companies within the meaning of the Act or not) at the meetings of other companies and of creditors of companies, and a reminder as to this, so far as it concerns company meetings, may prove useful in the articles. Such a reminder is embodied in the new Table A in Article 63, which empowers any corporation which is a member of the company to authorise some person, by resolution of its directors or other governing body, to act as its representative at any meeting of the company or of any class of members; and the person so authorised is to be entitled to exercise the same powers on behalf of the corporation as that corporation could exercise if it were an individual member of the company.

(*To be continued.*)

The Right to Kill.

THE verdict of *not guilty* returned at the Var Assizes, in the South of France, at the trial of RICHARD CORBETT, who shot his mother to end her sufferings from cancer, has been greeted locally with such a display of almost hysterical enthusiasm that there can be no doubt of the attitude of French public opinion towards actions of that nature in certain circumstances. Medical evidence proved that Mrs. CORBETT was in such an advanced stage of cancer that she could not have lived for more than a year, and that only the increasing use of narcotics could have rendered her pain supportable. It was in those circumstances, and while his mother was asleep, that CORBETT "released" her from her useless suffering and then attempted to commit suicide, having followed, he alleged at the trial, a higher law than that laid down by the court. This latter law was tersely summed up in the words of the President: "No religion, no moral law, permits the taking of life, even for the purpose of putting an end to suffering," for, he said, "God alone is the master of our destinies, and who knows whether your mother might not have survived." That statement conforms to the view taken in this country. At page 651 of the eighth edition of Russell on Crimes and Misdemeanours, it is said that: "If a man is sick of some disease, which, by the course of nature, might possibly end his life in half a year, and another gives him a wound or hurt which hastens his death, by irritating and provoking the disease to operate more violently and speedily, this is murder or other homicide, according to the circumstances, in the party by whom such hurt or wound was given. For the person wounded does not die simply *ex visitatione Dei*, but his death is hastened by the hurt which he received; and the offender is not allowed to apportion his own wrong." Again, in the case of *R.* v. *Fletcher* (Gloucester Spr. Ass., 1841), Mr. Justice COLERIDGE directed the jury that if a person inflicted an injury upon a person labouring under a mortal disease, which caused that person to die sooner than he otherwise would have done, he was liable to be found guilty of manslaughter. Even, indeed, where one person has killed another at the express request or command of that other, the killer is none the less guilty of murder (*R.* v. *Sawyer* (1815), Russell on Crime, 618). The law thus clearly and definitely discountenances any suggestion of a "right to kill," in any circumstances whatever, and one is compelled to admit the practical necessity of such a decision from the point of view of public interest. Nothing is more obvious than that a widespread acceptance of the contrary doctrine would rapidly result in a lamentable confusion under the cloak of which murder might be committed with impunity and the lives of the incurable rich rendered unbearable literally by avaricious and unscrupulous relatives. A medical contributor in the daily press has said that the jury were wrong in acquitting CORBETT, and that the verdict will have a terrible effect all over the world. He has based his assertion on the view that no doctor, however eminent, can be sure that a

patient, however ill, will not recover, and that no doctor will ever agree to put a patient out of pain. But there is something to be said on both sides, and where hopeless suffering has become unbearably excessive, and when, perhaps, a consensus of medical opinion has pronounced incurability and rapidly approaching death, it does seem at least justifiable that some scheme should be devised to legalise the releasing of the sufferer. The pith of the matter is, of course, that an individual should not have, or be allowed to take upon himself, the responsibility of such an action. Suggestions have long been advanced that a quorum of eminent doctors should be formed to consider carefully cases of certain types of incurables with a view to the advisability of ending their agony. Such a step appears reasonably practical, but our realisation of the sanctity of human life makes us slow to act and it will no doubt be long before legalised killing is recognised in this country.

The Leasing of Fishing Rights.

THE recent case of *Stumbles* v. *Whitley* (1929), 73 SOL. J. 367 and 45 T.L.R. 517, in which the question arose whether fishing rights were part of premises in respect of which a tenant was entitled to claim a new lease under the provisions of the Landlord and Tenant Act, 1927, serves to draw attention to the general law relating to rights of fishing and how they may be assigned. Broadly speaking, fishing rights stand on the same basis as game-sporting rights, but as the incidents of fishing differ materially from those of shooting, it is best to regard them from an entirely independent standpoint. What then is meant by the term "fishing rights"—to whom do they appertain, and how may they be conferred or transferred? A right of fishery may be either corporeal or incorporeal—the former when it appertains to the ownership of the soil under the water—the latter when it merely implies a right to take fish from a particular sheet of water without reference to the ownership of the soil (see *Attorney-General* v. *Emerson* [1891] A.C. 649). Disregarding for present purposes all questions relating to sea-fishing, it may be said that there is no common law right of fishing in non-tidal waters, and the public, as such, are not entitled to exercise any such right—the public cannot acquire such right even by custom or long user, because it is a *profit a prendre* (*Pearce* v. *Scotcher* (1882), 9 Q.B.D. 162); and, per BOWEN, L.J., in *Blount* v. *Layard* [1891] 2 Ch. 681, referring to an alleged right to fish in the Thames: "We are dealing with the Thames, which is not a tidal river at the place in question. There is another most important matter as regards such streams, that, although the public have been in the habit, as long as we can recollect, and as long as our fathers can recollect, of fishing in them, the public have no right to fish there. I mean they have no right as members of the public to fish there. That is certain law. They may fish by the licence or indulgence, carelessness or good nature of the owner, but right to fish themselves as the public they have none."

The same decision applies whether a river is or is not navigable. In *Smith* v. *Andrews* [1891] 2 Ch. 678, it was held that the public cannot *by prescription or otherwise* obtain a legal right to fish in a non-tidal river, even though it is navigable; but proof of acts of fishing by the public as of right may be admitted as evidence in derogation of a plaintiff's title to a several fishery. On the other hand, it is clearly laid down that the public have a right to fish in *tidal* navigable rivers, as distinct from non-tidal waters. The question likely to be in issue in such cases is whether at the particular place in question the river was affected by tidal influence sufficiently within the rule (see *Reece* v. *Miller* (1882), 8 Q.B.D. 626). Another case on the same point worthy of note in the same connexion is *Blower* v. *Ellis* (1886), 50 J.P. 326, where justices were held entitled to convict of unlawfully taking fish from a Norfolk broad thirty-five miles from the sea upon evidence that the tide did not actually reach that spot and therefore that the fish had been taken from a private fishery.

Rights of fishery then do not appertain to the public in non-tidal rivers, navigable or otherwise. They appertain, generally, to ownership of the soil or arise out of grant. The origin of all rights of fishery is to be found in ownership of the soil, and as the soil originally belonged to the Crown, fisheries were originally corporeal hereditaments: and such, in most cases, they remain. Where, however, they are vested by lease, they become either corporeal or incorporeal hereditaments according to circumstances, and may be either (*a*) several or (*b*) common. Either may be appurtenant to land or to a house. The distinction between a several fishery and a common of fishery is that the latter is a right of fishing in particular water together with other persons entitled to the same right.

A fishery may, therefore, be leased by its owner in one of two ways. Either he may lease it with the soil as a corporeal hereditament or he may grant the right to fish within specified conditions as an incorporeal right. In the latter case it must of necessity be by deed under seal (*Bird* v. *Higginson* (1837), 6 Ad. and El. 824). A person who has only a licence to fish is not the "owner of the right of sporting" within the meaning of s. 6 of the Rating Act, 1874, and is therefore not the person to be rated in respect of such rights. This was decided by the Divisional Court in the case of *Swayne* v. *Howells & Williams* (heard in October, 1926), in which the appellant rented the fishing over certain reaches of water from eight different owners at a season's payment. The court held that where sporting rights are let for a season and without any lease, the landlord is to be deemed to be the occupier. The position, however, would be different where there is actually a lease—whether it be of the whole fishing or of a conditional right as in *Bird* v. *Higginson*.

A Conveyancer's Diary.

Infants' Property.

Amongst the many changes in the law relating to land effected by the L.P.A., 1925, and the S.L.A., 1925, those which affect the position of an infant are of not the least important, and I propose to point out this week what the principal alterations in the law in that respect are. I am led to this by some correspondence which appears to show that the matter is not so fully appreciated as might have been thought.

Before entering upon matters which may be controversial, I must remind the reader what the Acts have done or purported to do, and later deal with some interesting problems which arise.

Of course, before 1926 an infant was capable of holding land, the disabilities under which infants laboured at law not being with regard to the ownership of the property, but as to the powers of dealing with it. Now, so far as regards a legal estate in land, the law is completely altered.

After the commencement of the L.P.A., 1925, a legal estate in land is not capable of being held by an infant (see s. 1 (6) of that Act).

By Pt. III, para. 1 of the 1st Schedule to the Act, it is provided that if at the commencement of the Act a legal estate were vested in one or more infants or would by virtue of the Act have become vested in one or more infants beneficially if he or they had been of full age, the legal estate shall vest in manner provided by the Settled Land Act. Turning to the latter Act, it will be seen that under s. 1 (1) (ii) (*d*) any instrument under which land stands limited to an infant for an estate in fee simple or for a term of years absolute creates or is a settlement for the purposes of the Act. Consequently, the land of an infant held for a legal estate is settled land within the Act.

Then, Sched. II, para. 3, enacts that where at the commencement of the Act an infant is beneficially entitled in possession for an estate in fee simple or for a term of years absolute, or would if of full age be a tenant for life or have the powers of a tenant for life, the settled land shall vest in the trustees (if any) of the settlement upon such trusts as may be requisite for giving effect to the rights of the infant and other persons (if any) interested. The paragraph proceeds to provide that if there are no trustees the settled land shall vest in the Public Trustee; that the Public Trustee is not to act in the trust unless and until requested in writing to do so by the infant's parents or parent or testamentary or other guardian, in the order named; and for the appointment by such parents or parent or testamentary or other guardian (in the absence of other persons able and willing to appoint) of trustees in the place of the Public Trustee if the latter has not been requested to act.

If the Public Trustee is requested to act and accepts the trust no trustee can be appointed in his place except by an order of the court.

Where an infant has become entitled under some settlement or other instrument, that settlement or instrument is the settlement for the purposes of the Act. Where the infant becomes entitled by reason of an intestacy or otherwise there is no instrument under which the interest of the infant arises or is acquired, a settlement is deemed to have been made by the intestate or by the person whose interest the infant has acquired (s. 1 (2)).

Section 26 (1) is a most important section. The effect of it is that where an infant is beneficially entitled in possession to land for an estate in fee simple or for a term of years absolute or would if of full age be a tenant for life or have the powers of a tenant for life over settled land, then, during the minority of the infant, if the property is vested in a personal representative, the personal representative shall, until a principal vesting instrument has been executed and in every other case the trustees of the settlement shall, have in reference to the settled land and capital money, all the powers conferred by the Act and the settlement on a tenant for life and on trustees of the settlement. And further that if land is vested in a personal representative, then, so soon as the infant, if of full age, would be entitled to have the legal estate vested in him, the trustees of the settlement may require a principal vesting deed to be executed, and in the meantime the personal representatives must give effect to the directions of the trustees. There are added provisions protecting a purchaser from the legal personal representatives from the necessity of seeing that the purchase money is paid to the trustees or into court, or of inquiring whether the personal representatives have had any directions from the trustees. Where there has been no vesting deed, therefore, a purchaser is safe in dealing with the personal representatives.

It will be seen that as a result of these provisions of the Act, all land to which an infant is entitled for a legal estate becomes settled land, and that the powers of a tenant for life in relation thereto are exercisable by the trustees of the settlement. The trustees are called "statutory owners" (see s. 117 (1) (xxvi)). If there are no trustees the Public Trustee is the statutory trustee.

Reference has already been made to the power of appointing trustees in the place of the Public Trustee under the transitional provisions of the Act. Where an infant becomes entitled after 1925, the ordinary powers of appointing trustees will apply. Failing any other appointment the court has power to appoint (s. 34).

An infant being incapable of holding a legal estate, it follows that he cannot be registered as a proprietor of registered land, estates capable of subsisting as legal estates being the only interests in land in respect of which a proprietor can be registered (L.R.A., 1925, s. 2 (1)). The trustees as statutory owners are the persons to be registered as proprietors (*ibid.*, s. 4) and all dispositions must be by them (*ibid.*, s. 19).

These are the important changes made in the law regarding infants' property. There are doubtless advantages in the new system as compared with the old, but the subjecting of all the legal estates of infants to the provisions of the S.L.A., 1925, has its drawbacks to some of which I will endeavour to direct attention another week.

Landlord and Tenant Notebook.

Law of Landlord and Tenant: Summary of Decisions (*cont.*)

Of the County Court decisions under the Landlord and Tenant Act, 1927, attention might be drawn to the ruling of his honour Judge Woodcock in *Murray's Pharmacy* v. *Briggs* (*Yorkshire Post*, 17th November, 1928), on the question as to whether a tenant who has claimed a new lease under s. 5 is precluded from recovering compensation for goodwill except in the cases specified in para. (*b*) of s. 5 of the Act.

Under that paragraph a tenant will not be entitled to a new lease, where the landlord proves:—

(i) That the premises are required for occupation by himself, or, where the landlord is an individual for occupation by a son or a daughter of his over eighteen years of age; or

(ii) That he intends to pull down or remodel the premises; or

(iii) That vacant possession of the premises is required in order to carry out the scheme of re-development; or

(iv) That for any other reason the grant of such a lease of the premises would not be consistent with good estate management, and for this purpose regard shall be had to the development of any property of the same landlord.

Under s. 5 (2) however, the tribunal may award the tenant "such compensation as is provided under s. 4."

It may be, however, that the tenant may be refused a new lease by the tribunal not on any of these grounds, but merely on the ground that he has failed to satisfy the tribunal that the compensation that could be awarded him under the Act for loss of goodwill will not compensate him for the loss of goodwill he will suffer if he removes to and carries on his trade or business elsewhere. Is he to be precluded in such a case from recovering compensation even though he clearly would have been entitled to such compensation had he elected to claim compensation only? It seems unreasonable to put the tenant to an election, and this point is emphasised by Judge Woodcock in his judgment in the above case. Thus, the learned judge said:—

"I have to consider the general object with which the Act has been passed, as gathered in the whole of its terms, and consider how to construe these words. Quite obviously it is a remedial Act, and I must view it in that light. It is obvious that if the interpretation claimed here is the right interpretation, the tenant will be placed in this most invidious position: that having come to the conclusion that compensation could not adequately meet the case he would have to decide that he must ask for a renewal of lease. He asks for a renewal of lease, and in order to succeed in that claim he has to prove as conditions precedent that he is entitled to compensation, and that though so entitled no sum could be awarded under this section to compensate him for the loss of goodwill. He having given evidence of those two things, this astonishing thing would follow, if the interpretation which is asked for were placed upon the Act—that the court may come to the conclusion that he has not proved one or other of these things. I will deal with the case where he has satisfied the court that he is entitled to compensation, but fails to satisfy the court that it would not compensate him. Then the court has to say: "No, we think that the compensation would adequately

compensate you, but you have claimed here only a new lease, and, by the terms of the Act, you cannot claim both. Therefore we are not going to give you a new lease, and you cannot get your compensation, because you are not claiming it.

"It is unfortunate that the wording of the Act is 'He may in lieu of claiming such compensation,' the wording would have been more apt if it had said that 'He may claim in lieu of such compensation.' That is the form in which I think it ought to have been drafted. But I am not here to re-draft it, but to try to arrive at a reasonable interpretation of it. I must interpret it, having regard to the utterly unreasonable result which would obtain if I interpret it in any other way, that he may claim in lieu of such compensation. Therefore I hold it is a proper course under this Act to make these two claims in the alternative."

It is important to note, however, that a separate claim for compensation for goodwill was served in the above case, and the view is submitted here that, unless such a claim (i.e., for compensation for goodwill) has been served, the tenant can in no circumstances recover compensation for loss of goodwill, the service of such a claim being made by s. 4 (1) of the Act a condition precedent to the right of recovery of compensation.

(4). Decisions under the Agricultural Holdings Act, 1923.

Decisions under the Agricultural Holdings Act, 1923.

As regards decisions under the Agricultural Holdings Act, 1923, the only reported decision of importance is the case of *Selleck* v. *Hellens*, 45 L.T.R. 179.

According to s. 12 (3) of the Agricultural Holdings Act, 1923, where the landlord of a holding refuses, or within a reasonable time fails to agree to a demand made to him in writing by the tenant for arbitration under this Act as to the rent to be paid for the holding as from the next ensuing date at which the tenancy could be terminated by notice to quit given by the tenant at the date of the said demand; and by reason of the said refusal or failure the tenant exercises his power of terminating the tenancy *by a notice stating it is given for that reason*, the tenant shall be entitled to compensation in the same manner as if the tenancy had been terminated by notice to be given by the landlord.

In the above case the notice stated that it had been given on the ground of the landlord's *refusal* to arbitrate, but it was found as a fact that there was no refusal by the landlord, but merely a failure within a reasonable time to agree to the demand for arbitration. It was held that the notice was bad because it did not state the right reason for which it was given. Greer, L.J., however, expressed the opinion that a notice which stated the above reasons in the alternative, i.e., that it was given because of the landlord's refusal and/or failure to agree to the arbitration, would be good.

Our County Court Letter.

THE CONTRACTS OF TURF COMMISSION AGENTS.

(*Continued from* 73 Sol. J., *p.* 638.)

II.

In the recent case of *Coley* v. *Barber* at Sudbury County Court the plaintiff claimed £75 14s. 5d., the balance of an account, and the defendant pleaded the Gaming Act and the Statute of Limitations. In October, 1921, the defendant owed £185 14s. 5d. for bets on horse races, which had been "laid off," and altogether he had paid £110 on account, the last payment being a cheque for £5 in June, 1923. On the 14th July, 1925, the defendant promised to pay by letter, and asked the plaintiff not to report him to Tattersall's Committee. The defendant made a subsequent verbal promise to pay as soon as he had disposed of a certain licensed house, and in consideration of these promises the plaintiff agreed not to report the defendant, and gave him further time. The summons was issued before June, 1929, and it was contended that (1) there was a fresh consideration, and (2) the above letter took the case out of the Statute of Limitations. His Honour Judge Chetwynd Leech gave judgment for the amount claimed, with costs.

ADDED PERIL AND WORKMEN'S COMPENSATION.

(*Continued from* 73 Sol. J., *p.* 511.)

III.

The analogous subject of "arrogated duties" was considered in the recent case of *Kemp* v. *Roper* at Diss County Court. The applicant was a hotel scullery porter, and on one occasion in August he was helping a dining room waitress to cut bread a duty which the applicant and other scullery boys had previously performed. The knife slipped and pricked one of the applicant's fingers, which was bound up and did not prevent him from working, but as he was wearing a bandage a week later he was told by the respondent to see a doctor. The applicant left the hotel at the end of the season, but had continued to have treatment for the finger, which had become atrophied, and might require amputation. The respondent's case was that the duties of a kitchen porter were to wash up, prepare vegetables, clean the hall and steps, and make himself useful in the kitchen. It was no part of his kitchen duties to help the dining room staff, and it was purely voluntary to help the waitresses, who had no authority to allot bread cutting, this being within the province of the cook. The contention for the applicant was that (1) the boys were known to cut bread occasionally, and (2) as the act was for the benefit of the employer, the accident was within the scope of the employment. His Honour Judge Chetwynd Leech referred to the above-mentioned duties, and to the fact that no complaint was made at the time, the result being that the applicant failed to establish his case, and the application was dismissed.

Practice Notes.

A RIFLE AS A NECESSITY.

The cause of disarmament has made little progress in the law courts, as shown by the recent case of *A. G. Parker and Co. Ltd.* v. *Pugh* at Birmingham County Court. The plaintiffs claimed £18 14s. 3d. in respect of a match rifle, supplied while the defendant was at New College, Oxford, and used by him at Bisley. It was stated that very few competitors relied upon their club rifles, which were supplied by the Government, and could not be altered to any extent, so that a private rifle offered a better chance of success. The defendant was not present, but his father stated that his son was only eighteen when he ordered the rifle, and—having been in the Harrow shooting eight—he hoped to qualify for the University eight. The defendant paid his own bills out of an allowance of £400 a year, but there were certain surplus debts, and his father decided to contest such an item as a rifle, which he did not regard as a necessity. His Honour Judge Dyer, K.C., held that the father regarded skill in shooting as part of the defendant's education, and—in view of the liberal allowance, a payment on account of £5 by the defendant, and the use of the weapon at Bisley—it would be absurd to hold that the article did not fall within the description of a necessity. Judgment was therefore given for the plaintiffs with costs, as the plea of infancy was of no avail in the circumstances.

INEFFICIENT SILENCERS.

The fact that noise alone is insufficient to sustain a conviction is shewn by a recent case at Reading, where a defendant was charged with using a silencer which was not suitable and sufficient for reducing as far as reasonably practicable the noise caused by the escape of exhaust gases, contrary to the

Motor Cars (Use and Construction) Order, 1904, Art. IV (7). A police constable had heard the defendant approaching on a motor-cycle, about 300 yards away, making a terrific noise, but had discovered that there were two large expansion chambers on the machine. The defendant explained that he had had to slow down to enable two old ladies to cross the road, whereupon he had changed into second and then into third gear, which had caused a noise. The constable considered that the noise was due to violent acceleration, and—although the expansion chambers were in good order, and the defendant had a certificate of efficiency from the makers—the prosecution contended that the noise was excessive. The defendant's case was that he had also obtained a certificate from the Automobile Association, in addition to that from the makers, and that—although he had a pillion rider—the noise would not be caused by bad driving, nor by acceleration. It was submitted that (1) the summons could not be so construed as to enable the police to say: "You were making an excessive noise, and I say so," (2) the bench should not convict on uncorroborated evidence, (3) the proper test was whether the silencer provided was efficient, and (4) the evidence showed that the defendant's silencer was efficient. The county magistrates dismissed the case without comment. See further a "Current Topic" in our issue of the 10th December, 1927 (71 Sol. J. 934).

Correspondence.

"A Trade Union Case."

Sir,—Our attention has been drawn to a note in your issue of the 26th October under the heading "Trade Union Case."

Although we agree that the case is sufficiently important to justify a note, we regret to say that the writer of the note has completely misunderstood the decision of the Divisional Court.

It was the magistrate's decision that when a conviction had been obtained under s. 12 of the Trade Union Act, 1871, he ought not to enforce the order except in the manner provided for a civil debt. This was so patently erroneous and not in accordance with the authorities that the union took the case to a higher court, and the Divisional Court were at pains to instruct the magistrate that his decision that the debt was a civil debt was erroneous, and that there was ample evidence of criminal intention, and that the case must go back to the magistrate with the direction that he must inflict a penalty without proof being required as to means, but that, of course, the amount of imprisonment to be inflicted was in his discretion as indeed every other sentence.

We must ask you to correct this note, as it is very important that the correct effect of the decision of the Divisional Court should be recorded. Unfortunately there is no report of the case in existence as far as we know, as no reporter happened to be present.

Mills, Lockyer, Church & Evill.
29, Finsbury-square, E.C.2.
4th November.

[I do not agree that the case was sent back to the magistrate "with the direction that he must inflict a penalty without proof being required as to means." Unless I am very much mistaken, the magistrate found there had been no criminal misconduct on the part of the defendant, but notwithstanding this, made an order which he directed was to be enforced as a civil debt. The Divisional Court reversed his finding in so far as it was ordered that in default of payment the order should be enforced as a civil debt, and remitted the matter to the magistrate with the opinion that upon the facts the magistrate should have found that there was misconduct of a criminal character, and that he was not bound to order imprisonment in default of payment, but might, if he thought proper, treat it as a civil debt. That is to say, the magistrate in his discretion may enforce the order in two ways: by direct imprisonment, as in the case of a default of payment of a penalty, or by the civil debt process, in which case the complainant must prove that the defendant has had the means to pay, before imprisonment can be imposed. If the accuracy of the report is challenged, probably a copy of the Divisional Court's directions to the Summary Court may be forthcoming. This would leave the matter in no doubt.—Your Contributor.]

The Church's Power to Punish.

Sir,—I have read with interest the article under this heading in your issue of the 2nd inst. To my mind the outcry in the *Hauxton Case* arose because the coercive powers of the court, intended for cases of crime, were used to enforce a civil claim.

The ecclesiastical court in that case decided that a liability to repair a chancel was a charge on land or that a rectory (to which that liability was attached) passed with a conveyance of land. I am not concerned at the moment to argue whether the decision was right or wrong; my point is that such a decision is outside the scope of an ecclesiastical court. It is a claim for money, for performance of a financial obligation; the mere fact that the person making the claim is an ecclesiastical body does not give an ecclesiastical court jurisdiction.

In the *Hauxton Case* (in my view) an ecclesiastical body took criminal proceedings in an ecclesiastical court to enforce a civil money claim against a layman. It is surely a very dangerous precedent if failure by a layman to pay or perform some financial obligation claimed by the Church is to be treated as an ecclesiastical crime and dealt with by an ecclesiastical court.

If the Church has a just claim, by all means let it be enforced, but let it be enforced by constitutional methods. If they claim that a layman is the holder of an ecclesiastical office and for the purpose of establishing that claim it becomes necessary to investigate the title to land, then that investigation should be by civil proceedings conducted by a civil court.

Before the Lord Chancellor's Committee consider the Church's power to punish, they should consider how far the Church has jurisdiction to determine claims made by it which if made by anyone else would undoubtedly be civil claims.

5th November. Layman.

Books Received.

Annual Summary of Tax Cases, 1928. With Notes on the Judgments by Raymond W. Needham, K.C., Barrister-at-Law. Vol. VI. Foolscap 8vo. pp. xxii and 185. 1929. London: Gee & Co. (Publishers), Ltd. 10s. 6d. net.

Limited Companies and Super-tax. By Cecil W. Newport, F.R.C.A. Crown 8vo. pp. xiii and (with Index) 115. 1929. London: Gee & Co. (Publishers), Ltd. 4s. 6d. net.

The Conduct of and Procedure at Public and Company Meetings (with the changes in the Law made by the Companies Act) 1929. Eleventh [Revised] Edition. Albert Crew, Barrister-at-Law. Crown 8vo. pp. xxxi and (with Index) 348. 1929. London: Jordan & Sons, Ltd. Post free, 5s. 6d.

A Practical Index to the Companies Act, 1929. By J. A. Berger, D.Sc., F.C.A., Principal of the Gresham School of Economics, and Gerald R. Hart, Barrister-at-Law. Medium 8vo. pp. 295 to 243. 1929. London: Gee & Co. (Publishers), Ltd. 4s. net.

An Analysis of Taswell-Langmeads English Constitutional History. A. M. Wilshere, M.A., LL.B., Barrister-at-Law. Fifth Edition. Demy 8vo. pp. 133. 1929. London: Sweet & Maxwell, Ltd. 6s. 6d. net.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Urban Council—Resolution not to Cleanse Cesspools in certain Area.

Q. 1773. We act for a client who purchased a newly-erected house in May, 1928, which house is drained into a cesspool upon the property. Our client has requested the local authority to empty the cesspool owing to it becoming full. This the authority refuse to do, and state that a resolution of the council, under s. 42 of the Public Health Act, 1875, and passed in June, 1927, directed that cesspools in a certain area (which includes our client's house) should not be emptied by the borough. We contend that such resolution should have been registered in the local registry of land charges under the Land Charges Act, s. 15, sub-s. (7) (*b*). No such registration was made, and we contend that our client is therefore not bound by such resolution, having had no notice thereof.

A. It is considered the contention cannot be supported. There is no prohibition against or restriction on the user of the property. The council has an option under s. 42 to undertake the cleansing of cesspools or to leave such cleansing (subject to its bye-laws) to the occupiers. An important question does arise as to the legality of the resolution. It is clear that a council may undertake part of the duties mentioned in s. 42 without undertaking others (*Stainland & Holywell &c. Society* v. *Stainland with Lindley U.D.C.* [1906] 1 K.B. 233). It is thought, however, that an urban council has no power to undertake the duty of emptying cesspools in part of its area unless it divides such area into parts under s. 211 (4), and charges the expenses of emptying solely on the part in which the duty is undertaken. If the council has not adopted this plan, it is suggested that the querist should put the case before the Minister of Health.

Road Construction—Covenant to Pay towards Construction and Maintenance—No Covenant to Construct or Maintain.

Q. 1774. A and B owned land on each side of a country lane. They pegged out a road thirty-six feet wide and laid a sewer and then sold off about thirty plots for building. The conveyances of these plots were all prepared by the solicitors of A and B. Each purchaser covenanted in his conveyance to pay 30s. a year towards the rough construction and upkeep of the road, but there was no covenant by A and B to do anything. Most of the purchasers made one payment, but as nothing was done to construct or put the road in order they have refused to make any further payments. The road in some places is almost impassable in winter, and the corporation have now given notice that unless the road is put in order it will be made up and taken over, and the expense, estimated at about £6,000, charged on the frontagers. The purchasers wish action taken against A and B to force them to rough construct and put the road in order, but they are advised that they have no remedy in the absence of any written agreement. A deadlock has resulted, and unless some way out can be found the frontagers will be landed with the expense of making the road, and then it will apparently be a question whether they can sue A and B for the cost of rough constructing the road in the absence of any covenant or undertaking by them to do so. I shall be glad of your advice what steps the purchasers should take.

A. It is considered that the advice given to the purchasers is *probably* wrong, and that a covenant to construct and maintain would be implied (see and consider such cases as *McIntyre* v. *Belcher*, 14 C.B. (N.S.) 654; *Ogdens Ltd.* v. *Nelson* [1905] A.C. 109).

If there were preliminary agreements or particulars providing or intimating that the vendors would construct and maintain a rough road, the case would, of course, be stronger, as in that event a claim for rectification by insertion of a covenant would be available. Also the vendors' solicitors would be liable to the purchasers for negligence in not inserting the covenant.

Assuming the opinion expressed in the opening paragraph is incorrect, it may still be that the solicitors are liable to the purchasers for negligence in not advising them of the position, but without a knowledge of whether there were any and what preliminary contracts and whether the vendors' solicitors were concerned for the purchasers in preparing the contracts, as well as in preparing the conveyances, no definite advice can be given on this point.

Landlord and Tenant—Covenant by Landlord to Pay Taxes Payable in respect of Demised Property—Schedule B.

Q. 1775. X, by a lease, dated April, 1929, leased a dwelling-house with 12 acres of pasture land to Y. for a term of five years. X, the landlord, covenanted with Y, the tenant, as follows:—

(1) To pay all rates and taxes payable in respect of the demised premises.

X, the landlord, has now received a demand for payment of Sched. B tax. I shall be glad to know whether, in your opinion, X is liable to pay this tax under the wording of this particular covenant.

A. It was held in a very old case that a covenant to pay taxes charged on the demised premises did not include rates which constituted a personal assessment on the occupier in respect of the premises (*Sheed* v. *Starkey* (1724), 2 Mod. 314). If the wording had been the same we should have advised that Sched. B tax being a personal assessment on the occupier, did not fall within the covenant. The Income Tax Act, 1918, however, defines the Sched. B tax as one payable "in respect of the occupation of all lands," etc. We are of opinion, therefore, that covenant in question includes Sched. B tax. There may be some little doubt as to whether "occupation of" makes any difference, but the landlord could hardly be advised to contest the tenant's claim on this ground.

Landlord's Rights against Under-Tenant.

Q. 1776. A, the freeholder, let a house on lease for a term of five years from 1927 to B, the rent being payable quarterly in advance. B, with the consent of A, sub-let part of the house to C on a weekly tenancy. On the 29th September one quarter's rent, £32 10s., became due and is still owing. B had a receiving order made against him on the 8th October, 1929. There is no property of B worth distraining on, and, in any event, I take it that A can only distrain for rent accruing between the 29th September and 8th October. Assuming that A does not treat the lease as forfeited, can he give to C, the under-tenant, notice under s. 6 of the Law of Distress (Amendment) Act, 1908, to pay all future rent to A until the amount owing to A is satisfied? If so, could A retain the amounts so received as against the trustee in bankruptcy?

A. A can distrain for rent accruing due between the 29th September and the date of the order of adjudication, which

will be later than the 8th October, upon which date only a receiving order was made. A can give the suggested notice to C, and can retain the amounts so received, but no conflict is likely to arise with the trustee in bankruptcy, who (if he does not disclaim) will probably arrange to pay the rent to A.

Intestacy—Lapsed Gift of Residue—Rights of Cousins.

Q. 1777. A, a spinster, leaves a will, and after certain annuities to her two unmarried female cousins (both of age and the only relations of the testatrix) gives the whole of the residue to a stranger, B. B died in the lifetime of the testatrix. I have advised that an intestacy will occur, and that the cousins will take the residuary estate equally under the A.E. Act, 1925. Other advice has been given to the testatrix that the Crown would take. Am I correct? In the case of the cousins taking under the intestacy, have they power under the will of disposing of the capital amount of the annuities?

A. The lapse of a gift of residue creates an intestacy as to the residue. "Cousins" is a word loosely used. If the annuitants are first cousins, or first cousins once or more removed of the deceased—in other words, if the first common ancestor in the ascending line is a grandparent and not a great-grandparent—they will take the residue. If they are second cousins only, the Crown will take. It is assumed they are both relations of the whole blood, who now take priority to those of the half blood. If the annuitants are entitled to the residue they can, if in agreement, do as they like about the annuities.

Acquisition of Portion of Common by Local Authority for Access to Waterworks.

Q. 1778. My corporation are desirous of acquiring a small piece of land for use as an approach to a pumping station on their water supply system. The soil of the land belongs to certain commoners in the borough and so far as is known there are no manorial or other rights, and I should be glad to have your opinion whether the procedure provided for in ss. 99 to 107 of the Lands Clauses Consolidation Act, 1845, would be available, notwithstanding that the corporation have not got compulsory powers of purchase. There seems no reason why that procedure should not be employed; but I am doubtful in view of the language used in the Encyclopædia of Forms and Precedents, Vol. 9, p. 21 (third and fourth paragraphs) and p. 22 (third paragraph).

A. Section 176 of the Public Health Act, 1875, incorporates the Lands Clauses Consolidation Act, 1845, and the opinion is given that, if the consent of the Ministry of Agriculture and Fisheries is obtained as required by the Commons Act, 1899, s. 22, and L.P.A., 1925, s. 293, the purchase may be carried out under ss. 99 to 107 of the Lands Clauses Consolidation Act, 1845. It seems a little doubtful, however, whether such a purchase, if agreed to by a committee appointed under s. 103 (and not by the whole of the persons entitled to rights of common and soil) is a purchase by agreement under ss. 6 *et seq.*, and in any case, the committee or the lord might fail to agree. The provisions of sub-s. (2) of the Public Health Act, 1875, should, therefore, be complied with. The first thing to do, however, is to ascertain whether the Ministry will give its consent.

Wills Act, 1837, s. 33—Legitimated Children—Application.

Q. 1779. A man and woman had seven children. After the birth of all the children, but before 1926, the parents married. The father has now died, and by the terms of his will a life interest is left to the widow, and subject thereto, the trustees are instructed to divide the estate into seven equal shares and pay one such share to "my reputed son A.B., on such share to my reputed daughter B.C.," and so on, for each of the seven shares. The clause that children should take their deceased parents' share is not inserted. One of the daughters died early this year intestate, leaving a husband and children her surviving. It appears that as a result of the Legitimacy Act, 1926, s. 1, the children are all legitimated as from the date of the marriage, although no steps have been taken for re-registration of their births. Apparently s. 33 of the Wills Act, 1837, will apply and the children of the deceased daughter will take her share. Is this correct? Is it necessary for the other children to take any steps with regard to their legitimation?

A. The deceased daughter was legitimated as from the date of the marriage (Legitimacy Act, 1926, s. 1 (1)). We agree that s. 33 of the Wills Act, 1837, applies to the share of the deceased daughter (Legitimacy Act, 1926, s. 3 (1) (*b*)). The effect of s. 33 of the Wills Act, 1837, is *not* however to give the deceased daughter's share to her children; the gift to her takes effect as if she had died immediately after the death of her father, and thus the subject of the gift becomes the absolute property of the donee, and passes under her will or intestacy. It is because she (in a sense) takes, that we express the opinion that s. 3 (1) (*b*) of the Legitimacy Act, 1926, is in point. As the other children are also legitimated from the date of the marriage no action seems indicated. The schedule to the Legitimacy Act, 1926, should be considered to see whether there is any obligation on the widow with regard to re-registration of the births of the children. We do not think that the use of the word "reputed" would exclude s. 33 of the Wills Act, 1837.

Farmer's Liability for Cow on Highway.

Q. 1780. A is travelling along a narrow public highway in a motor van, when he sees a cow by the side of the road, which has strayed from an adjoining field. He proceeds cautiously, but when he is about to pass the cow it swings round in front of his van and is injured so that it has to be killed. The van is also damaged. A sends for a policeman, who measures the road, etc., and is satisfied that A must have been travelling slowly or he would have been severely injured. The cow had previously been known to stray on to the highway. B, the owner of the cow, has threatened to sue A. A's loss owing to repairs to van and loss of work is greater than the claim of B after the amount received in respect of salvage has been deducted from B's claim. Has A a counter-claim? The decision in *Heath's Garage, Ltd.* v. *Hodges* seems to be against this. See also 73 Sol. J., pp. 232 and 580.

A. It appears from the facts outlined that A had become aware of the difficulty involved in attempting to pass the cow, but voluntarily incurred the risk. The wiser course would apparently have been to dismount and drive the cow either back into the field, or behind the van, out of harm's way. By not doing so, A was negligent and is therefore liable for B's claim. A cannot counter-claim, owing to the decision referred to.

Workmen's Compensation under Concurrent Contracts.

Q. 1781. A workman employed three days a week by one employer, doing odd jobs for various people the other three days a week, sustains an accident arising out of and in the course of his employment for the first employer. While disabled he is unable to earn anything from any of his employers. Is the rate of compensation based on the wages earned by him for the three days that he is employed weekly by the man in whose employment he sustained the accident, or is the weekly compensation based on the full amount of his weekly earnings? What is the authority for the answer?

A. The answer depends on the question of fact whether the workman has entered into concurrent contracts of service under the Workmen's Compensation Act, 1925, s. 10 (ii). If so, he is entitled to compensation based on the full amount of his weekly earnings. From the facts stated it appears that the workman has a contract only with the employer for whom he works three days a week, and casual employment under different employers, at varying rates, have been held to be

not concurrent, but successive contracts. See *Cue* v. *Port of London Authority* [1914] 3 K.B. 892.

The answer is therefore given that the rate must be based on the earnings for the three days per week.

De-rating—Land preserved mainly for Sport or Recreation.

Q. 1782. A village recreation ground comprising ten acres is held by private trustees, the habendum to their deed being as follows: "To have and to hold unto and to the use of the purchasers their heirs and assigns in fee simple as and for a sports and recreation ground for the village of A." In fact four acres of the land is let exclusively to the village cricket club at a rental of £8 per annum, which they recover again by selling the feed. Five acres is let exclusively to the football club at £10 per annum, which they recover by sale of the feed. The balance of the land is kept as a children's playground. The whole field is assessed to rates. Is it correct to say that this land is kept or preserved mainly and exclusively for purposes of sport and recreation, and therefore, rateable? If it is at present rateable is there any way of getting it de-rated?

A. When a farmer is in *bonâ fide* occupation of pasture land for grazing and receives rent for use of part of it from a cricket or football club, or both, it is usual to treat the land as agricultural land. It is, perhaps, worth while putting in a proposal for amendment of the special list by including the land; it is too late to put in a note of objection to the *draft* list. Little hope can be given of a successful issue. The proposal would have to be made by the owners or occupiers. The owners would have to admit that the land was conveyed to them for the purpose of recreation, and that they let it for this purpose. The occupiers of nine-tenths of the land are the clubs and not the farmers, who are apparently mere licensees. The only hope of success would have to be based on the fact that the feed pays the rent, and therefore, the land is not *mainly* used for recreation. It may be mentioned in confidence that the opinion of a "revenue officer" has been asked, and he stated that in such a case as the present he would consider it his duty to object to a proposal to include the land in the special list.

Sale by First Mortgagees to One of Several Second Mortgagees.

Q. 1783. In 1921 the manufacturing company mortgaged 41 and 42 John-street to a bank to secure the Company's overdraft. In 1924, A, B and C entered into two agreements with the bank jointly and severally guaranteeing the company's overdraft up to £6,000. In 1926 A, B and C each advanced to the company £300, and the company executed to them a second mortgage of the said houses to secure the said three advances, and to indemnify A, B and C against their guarantee of the company's overdraft. B and C never paid anything under their guarantee, but A has had to pay a large sum of money to the bank to clear the company's overdraft. In 1928 A purchased No. 41 John-street from the bank selling under their power of sale in their mortgage made in 1921, at £3,000, the full value of the property. A now proposes to sell No. 41 John-street, and the question is whether the purchaser can safely accept the title. On the face of it, the title is of course, perfectly good as A has a conveyance from legal first mortgagees, but it is suggested that as A was a second mortgagee jointly with B and C, there may be an objection to his taking a conveyance from the first mortgagees, as it of course puts an end to the second mortgage.

A. A second mortgagee may lawfully purchase from a first mortgagee ("Snell's Equity," 15th ed., p. 287, citing *Shaw* v. *Bunney*, 33 Beav. 494). Presumably, therefore, a purchase by one of several second mortgagees is not objectionable. It is not the act of purchase that affects the second mortgage, but the exercise of the power of sale. For the purposes of this reply we assume that the mortgages were in common form with powers of sale as distinct from trusts.

Legal Parables.

XLVI.

The Lawyer who Illustrated his Point.

"The great thing in advocacy," said Mr. Dodger to a younger and less learned friend, "is to be ready for all emergencies. You'll get all sorts of surprises in the course of a case. Never get rattled. There is always a way out if you're quick enough to see it.

"Let me illustrate my point. Only last week I nearly had quite a nasty jar. I was coming home from assizes. I don't mind telling you I was travelling first-class without a ticket. Often do it when I am hard up. How? Easy enough! Get on with a 1d. platform ticket, and loving little wife generally on platform on arrival with a spare platform ticket to get me out.

"Well, blessed if the old judge didn't get in my compartment. It was old Straitlace, so I knew I couldn't confide in him or anything like that; however, I made sure he'd leave me as soon as we arrived in town, so that I could use my little platform ticket all unobserved by him. No such luck! Took me by the arm, because he said the busy station and traffic confused him. I saw dutiful little wife, gave her the wink, and went on with his lordship.

"What did I do? Did I say I'd lost my ticket and pay? No, my young friend, I did not. I'm economical as well as resourceful. No, I had a brain-wave. Just as the beastly fellow said 'Ticket, please, sir,' I handed him my gloves (my own gloves, mark you!) and said 'Look here, some fellow's left these in the carriage. What shall we do about it?' Engaged the brute in polite converse for a few moments, parted the best of friends, and saw dear old judge safely into motor car. Nothing more said about ticket, and my reputation still unsullied in eyes of learned judge and also of railway company.

"But I lost my gloves? Indeed I did not, my young friend. Not quite such a fool as all that. Of course, I got them back from the Lost Property Office next day, at the moderate fee of 4d. Very decent, honest fellows, these railway fellows."

Notes of Cases.

High Court—Chancery Division.

Nielson, *In re:* Cumming *v.* Clyde.

Eve, J. 7th November.

Will—Bequest of Contents of a Room—Including the Law Library therein—Autograph Letters from Distinguished Persons.

This was an originating summons to determine certain questions arising under the will of Alexander Neilson, K.C., who died on 9th April last, the only question calling for a report being whether certain autograph letters of distinguished persons passed under a bequest of the contents of a room in his chambers. By his will, dated 27th March, 1928, the testator bequeathed "to Richard Clyde second son of Lord Clyde the contents of my room at 2 Garden Court Temple including all the law library therein." After the testator's death there was found in a desk in the room at 2, Garden-court, a sealed packet which contained a collection of original letters written by Lord Nelson, Robert Burns, Sir Walter Scott, Fanny Burney, J. F. Curran, and other distinguished people. The letters had been in the Neilson family for a number of years, approximately from the time they were written, although they were not written to members of the family; they had probably been in the desk for some years before the date of the testator's will, and had been valued at £543. The question asked by the summons was whether

the autograph letters were included in the bequest of the contents of the room at 2, Garden-court.

EVE, J., in giving judgment, said that in his opinion the gift of the contents of the room included the letters. He thought that the language of the will was too strong to warrant his making any exception from the bequest of the chattels in his room at the Temple. At first he had felt that some qualification might be made by the special mention of the law library, but the words used were "all the law library therein," and he could not help thinking that the testator must have had in his mind what might be called the "peripatetic tendencies" of a law library in a set of chambers, and meant that all the books which he had put in the room should be re-assembled there. The testator had used language which he must hold included the letters.

COUNSEL: *J. H. Boraston; J. Neville Gray; R. F. Roxburgh; John Beaumont.*

SOLICITORS: *Vizard, Oldham, Crowder & Cash; J. A. Collins; Ince, Colt, Ince & Roscoe.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Rex *v.* Cardiff Corporation; *ex parte* Westlan Productions, Ltd., New Theatre (Cardiff) Ltd. and Moss Empires, Ltd.

Lord Hewart, C.J., Swift, Talbot, JJ. 4th November.

LICENSING—THEATRE LICENCES—NO LIQUOR LICENCE CONDITION—PREMATURE DECISION BY CITY COUNCIL.

In July, 1929, the proprietors or lessees of the Playhouse Theatre, the New Theatre, and the Empire Theatre, all of Cardiff, applied to the council of that city for the renewal of their theatre licences. Whereas in the past the licence of the Empire Theatre had been subjected to the condition that the licensees should not apply for a liquor licence, the other two theatres had had unrestricted licences. On the present application for licences the city council made all three licences subject to the liquor restriction. The applicants thereupon obtained a rule *nisi* calling on the Cardiff Corporation to show cause why writs of mandamus should not issue directing them to hear the applications by the proprietors of the three theatres for unrestricted licences. The grounds on which the rule had been granted were that the council, or some of its members, had decided the applications for the licences on a general rule and not on the merits of the particular cases; that they had come to a decision before hearing the applicants; that in arriving at the decision they did not act according to reason and justice, but according to private opinion, and were disqualified from sitting and voting owing to the possibility of bias; and that they had considered matters collateral to the merits of the applications. Affidavits on behalf of the council stated that the action of the council was based on the merits of the applications of each theatre and was determined on after judicial hearings, and no bias had been shown.

Lord HEWART, C.J., said that there were manifest grounds for the allegations made by the applicants, "that the council, or certain members of the council, came to a decision on the applications for licences before hearing the applicants." It appeared in very clear terms that a premature decision had been arrived at regarding the Playhouse Theatre and the New Theatre. The Empire Theatre, which was already subject to the desired restriction, was in a different position. Reluctant as one was to interfere with the conduct and decisions of bodies like the Cardiff City Council, the rules relating to the Playhouse Theatre and the New Theatre would be made absolute; the rule relating to the Empire Theatre would be discharged.

SWIFT and TALBOT, JJ., agreed.

COUNSEL: *Cecil Whiteley*, K.C., and *G. Parsons* showed cause; *Montgomery*, K.C., and *Trustram Eve* supported the rules.

SOLICITORS: *Smith, Rundell, Dods & Bockett*, for *C. G. Brown*, Cardiff; *Steadman, Van Praagh, & Gaylor*, for *C. J. Hardwick*, Cardiff; *Merrils, Ede & Nicholls*, Cardiff; and *Vachell & Co.*, Cardiff.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Olive & Partington, Ltd. *v.* W. B. Rose (H.M. Inspector of Taxes).

Rowlatt, J. 11th, 12th November.

REVENUE—INCOME TAX—REPAID EXCESS PROFITS DUTY—WHETHER ASSESSABLE UNDER CASE IV OR CASE I OF SCHED. D.

At a meeting of the Commissioners for the Special Purposes of the Income Tax Acts held on the 16th April, 1929, Olive and Partington, Ltd., appealed against an assessment in the sum of £43,750 made upon them under Case VI of Sched. D of the Income Tax Act for the year ended 5th April, 1928, in respect of a repayment of Excess Profits Duty of that amount. Repayment of the duty was made to the company in the following amounts: (*a*) £39,630, being the net result from a revision of the computation of the Excess Profits Duty on the basis of half-yearly periods in lieu of yearly ones over the lifetime of the duty; and (*b*) £10,370, being the result of a claim made in respect of the postponement of renewals and repairs under the provisions of s. 40 (3) of the Finance (No. 2) Act, 1915. The issue of the case dealt with the total of those two sums, £50,000, which was reduced by £6,250, the necessary expenses incurred by the company in the recovery of Excess Profits Duty. The difference, £43,750, represented the sum, the assessability of which was in dispute. Repayment of that amount was made to the company in May and November, 1927, and had been credited in their accounts for the year ended 30th November, 1927, and was not included in computing the liability for the year 1928-29. For the company it was contended that the repayment of the £10,370 was not a repayment of Excess Profits Duty; the sum was the equivalent in duty of repairs, a deduction for which was admissible when the duty was first computed; the allowance was then due and the subsequent admission of the repairs in its effect upon tax could not be termed a repayment of Excess Profits Duty. Alternatively, if the £10,370 was a profit, the company was not assessable under Case VI of Sched. D for the year ended 5th April, 1928, in respect of the total amount of £43,750, but that total amount should be included in the profits and gains of its business and be assessed under Case I of Sched. D for the year ending 5th April, 1929, upon an average basis, the business of the company being a continuing one. For the Crown it was contended that the sum of £10,370 was a repayment of Excess Profits Duty; and that the whole of the repayments of the duty were assessable as such to income tax in accordance with r. 4 of Cases I and II of Sched. D under Case VI of that Schedule. The Commissioners held that the assessment was properly made under Case VI and confirmed it. The company now appealed.

ROWLATT, J., said that the main question, relating to Excess Profits Duty which had been repaid, depended upon whether the principle laid down in the cases of *Kirke's Trustees* v. *The Commissioners of Inland Revenue*—(11 T. Cas. 32 3); *A. and W. Nesbitt, Ltd.* v. *Mitchell* (H.M. Inspector of Taxes), 11 T. Cas. 211; and *Eglinton Silica Brick Co., Ltd.* v. *Marrian* (H.M. Inspector of Taxes), 9 T. Cas. 92, was confined to cases where the company had gone out of business so that there was no longer any assessment on the profits or gains of the company, or whether it also extended to a case where the company was still carrying on business. His lordship referred to the scheme of legislation and said that the sum was an amount which went out of the income-tax account and took its income-tax with it, and when it came into the accounts again it brought its income-tax back again. In his view the principle applied just as much where a company continued its business, and on the main point the appeal clearly failed. With regard to the £10,370, he could not see how that was

on any different footing at all, and the appeal would be dismissed.

COUNSEL: *Sylvain Mayer*, K.C., and *Arthur Mortimer*, for the appellant; *The Attorney-General* (Sir W. Jowitt, K.C.) and *R. P. Hills*, for the Crown.

SOLICITORS: *Rhys Roberts & Co.; Solicitor of Inland Revenue.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Davis *v.* Davis.

Lord Merrivale, P. 30th and 31st October.

DIVORCE—HUSBAND'S PETITION FOR JUDICIAL SEPARATION—WIFE'S CRUELTY—HUSBAND A WESLEYAN MINISTER—PERSISTENT GROUNDLESS ACCUSATIONS OF HUSBAND'S IMMORALITY WITH WOMEN—HUSBAND'S HEALTH IMPAIRED—LIFE RENDERED IMPOSSIBLE—LEGAL CRUELTY.

This was a husband's petition for judicial separation on the ground of cruelty. The petitioner was a Wesleyan minister. It was alleged, *inter alia*, that from a date soon after the marriage the wife had persistently made false accusations against the petitioner of adulterous associations with women, the result of such persecution being that the petitioner had suffered seriously in health. The respondent, who denied all of the charges, defended the case in person.

Lord MERRIVALE, P., in the course of his judgment said that the petitioner, a Wesleyan minister, asked for a judicial separation from his wife, on the ground that, from shortly after the marriage until the present proceedings were taken, she had rendered his life intolerable both in his personal capacity and in his ministerial office. The allegation was that she had been pursuing him in and out of season with charges of immoral association with women with whom he had come in contact, who were members of the Wesleyan body, and that by reason of those charges, constantly made and reiterated without a vestige of foundation, his health had been impaired, and he had not been able to continue his ordinary duties. The petitioner has established his case. He (his lordship) was satisfied that the wife had systematically accused her husband of immoral relations with women, members of the Wesleyan Church, with whom he had ministerial associations. The wife had made accusations and insinuations of the gravest kind, and seemed at times to have had no other thought about her husband but that he was a creature who ought to be driven out of the ministry and decent social life. After upwards of twenty-three years of that sort of thing, the petitioner now told the court that his life was intolerable and impossible, that his health had been injured and that the possibilities of life had been destroyed for him. The court could make a decree of judicial separation if one spouse made the life of the other impossible. He (his lordship) had heard the medical and other evidence and he was not surprised that the wife's course of conduct should break down the health of even a strong man. There would therefore be a decree of judicial separation, as prayed.

COUNSEL: *P. B. Morle*, for the petitioner.

SOLICITORS: *Messrs. Bristows.*

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

ESTATE DUTY IN THE FEDERATED MALAY STATES.

We understand that the revenue collected during 1928 by the Federated Malay States Estate Duty Office amounted to $ 29,937 on 839 affidavits, as compared with $370,583 on 711 affidavits in 1927. It is remarked that comparatively little mining land is declared in the affidavits of the estates of deceased persons. The absence of this kind of property has been ascribed to the "kongsi" ownership of such land bearing little or no relation to the registered ownership.

Societies.

Law Association.

The usual monthly meeting of the directors was held at The Law Society's Hall, on Thursday, the 7th inst, Mr. John Venning in the chair. The other directors present were: Mr. T. D. Arthur, Mr. E. B. V. Christian, Mr. H. B. Curwen, Mr. Douglas T. Garrett, Mr. Hugh Ross Giles, Mr. G. D. Hugh-Jones, Mr. Percy E. Marshall, Mr. J. R. H. Molony, Mr. C. F. Pridham, Mr. J. E.W Rider, Mr. W. Winterbotham, Mr. W. M. Woodhouse, and the secretary, Mr. E. E. Barron. A sum of £200 was voted in relief of deserving applicants, two new members were elected, and other general business transacted.

Law Students' Debating Society.

At a meeting of the Society, held at The Law Society's Hall, on Tuesday, the 5th inst. (Chairman, Mr. S. Lincoln), the subject for debate was—"That the case of *Curtis Moffat Ltd. v. Wheeler* [1929], 2 Ch. 224, was wrongly decided." Mr. I. L. Malty opened in the affirmative; Mr. C. M. A. Baker seconded in the affirmative; Mr. W. M. Pleadwell opened in the negative and Mr. J. M. Lamont seconded in the negative. The following members also spoke: Messrs. C. C. Ross, C. N. Bushell, Thomas H. Jessup (visitor), T. M. Jessup, J. C. Christian-Edwards, and C. Isreal. The opener having replied, and the Chairman having summed up, the motion was lost by five votes. There were sixteen members and two visitors present.

Rules and Orders.

THE UNEMPLOYMENT INSURANCE (COMMENCEMENT OF PERIODS) REGULATIONS, 1929, DATED OCTOBER 11, 1929, MADE BY THE MINISTER OF LABOUR UNDER THE UNEMPLOYMENT INSURANCE ACT, 1920 (10 & 11 GEO. 5. C. 30) AND THE UNEMPLOYMENT INSURANCE (NO. 2) ACT, 1924 (14 & 15 GEO. 5. C. 30).

The Minister of Labour by virtue of the powers conferred by paragraph 5 of Part I of the First Schedule to the Unemployment Insurance (No. 2) Act, 1924, and by Section 35 of the Unemployment Insurance Act, 1920, and of all other powers in that behalf hereby makes the following regulations:

1. If in any case an insured contributor claiming benefit in respect of a period of unemployment proves

(*a*) that he was on a date earlier than that upon which he made application for benefit in the prescribed manner in all respects qualified to make the claim, or that he was on that date unemployed but incapacitated for work by reason of some specific disease or bodily or mental disablement; and

(*b*) that there was good cause for his failure to make the claim on that date,

that date shall for the purpose of determining the commencement of that period of unemployment be substituted for the date on which the insured contributor made application for benefit in the prescribed manner.

2. The Unemployment Insurance (Commencement of Periods) Regulations, 1924,(*) are hereby revoked, but such revocation shall not affect any right, privilege, obligation, or liability acquired accrued, or incurred under those Regulations.

3. These Regulations may be cited as the Unemployment Insurance (Commencement of Periods) Regulations, 1929, and shall have effect from the date hereof.

Signed by Order of the Minister of Labour, this eleventh day of October, 1929.

T. W. Phillips,
Deputy Secretary of the Ministry of Labour.

(*) S.R. & O. 1924 (No. 1597) p. 1825.

TREASURY MINUTE, DATED OCTOBER 14, 1929, FIXING RATES OF INTEREST ON LOCAL LOANS.

On loans granted from the Local Loans Fund, on and after the 15th October, 1929, the following rates of interest are chargeable:—

I.—HOUSING LOANS.

	Rate of Interest.
(1) Loans to Local Authorities secured on Local Rates for any purposes of the Housing Acts and the Housing (Rural Workers) Act, 1926.	
Any period	5¼ per cent.

	Rate of Interest.
(2) Loans to Public Utility Societies as defined by the Housing Act, 1925, and the Housing (Scotland) Act, 1925.	
Not exceeding 30 years	5¼ per cent.
Not exceeding 50 years	5½ per cent.
(3) To Companies and Private Persons limiting their profits to 6 per cent. per annum (subject to Income Tax) and to Companies complying with the conditions of sub-section 5 (*) of section 90 of the Housing Act, 1925, or sub-section 5 (*a*) of Section 73 of the Housing (Scotland) Act, 1925.	
Not exceeding 30 years	5¼ per cent.
Not exceeding 40 years	5½ per cent.
(4) To Companies and Private Persons not so limiting their profits to 6 per cent. (subject to Income Tax).	
Not exceeding 30 years	5¾ per cent.
Not exceeding 40 years	6 per cent.
(5) To Authorised Associations as defined by sub-section 5 of Section 16 of the Town Planning Act, 1925.	
Not exceeding 30 years	5¼ per cent.
Not exceeding 50 years	5½ per cent.
II.—Other Loans.	
(1) Loans to Local Authorities for any purposes of the Small Holdings and Allotments Acts, 1908 to 1926, and the Allotments Acts, 1908 to 1925.	
Any period	5¼ per cent.
(2) Other Loans secured on Local Rates :—	
Not exceeding 30 years	5¼ per cent.
Not exceeding 50 years	5½ per cent.
(3) Loans not secured on Local Rates :—	
(*a*) Loans under the Harbours and Passing Tolls, &c., Act, 1861 :—	
(i) With collateral security—	
Not exceeding 30 years	5¼ per cent.
Not exceeding 50 years	5½ per cent.
(ii) Without collateral security—	
Not exceeding 30 years	5¾ per cent.
Not exceeding 50 years	6 per cent.
(*b*) Loans to Approved Societies under the Allotments Act, 1925 :—	
Any period	5¼ per cent.
(*c*) Other Loans not secured on Local Rates (except loans to Territorial Associations, which under section 6 of the Public Works Loans Act, 1908, bear interest at the rate prescribed for loans on the security of Local Rates) :—	
Not exceeding 30 years	5¾ per cent.
Not exceeding 50 years	6 per cent.

Treasury Chambers,
14th October, 1929.

* S.R. & O. 1925, (No. 1457) p. 925.

THE COMPANIES (WINDING-UP) AMENDMENT RULES, 1929 DATED OCTOBER 25, 1929, MADE PURSUANT TO THE COMPANIES ACT, 1929 (19 & 20 GEO. 5, c. 23).

1. In Rule 19 of the Companies (Winding-Up) Rules, 1929(*) (hereinafter called the principal Rules) the words "on payment of the prescribed fee" shall be substituted for the words "on payment of a fee of one shilling for each hour or part of a hour occupied," and the words "on payment of the prescribed fee" shall be substituted for the words "at a rate not exceeding fourpence per folio of seventy-two words."

2. After Rule 22 of the principal Rules, there shall be inserted the following Rule, which shall stand as Rule 22A :—

"22A.—(1) Payment by the High Bailiff of a County Court to the Registrar, pursuant to the County Court Rules for the time being in force, of any money seized or received by the High Bailiff in part satisfaction of an execution against the goods of a company shall be a good discharge to him as against the Liquidator under section 269 (1) of the Act, provided that the payment is made without notice that a Provisional Liquidator has been appointed or that an order has been made or a resolution passed for the winding-up of the company.

(2) Where notice is given to the High Bailiff of such an appointment order or resolution as is mentioned in paragraph (1) of this Rule, he shall forthwith inform the Registrar, and the Registrar shall, after deducting the costs of the execution, on request pay over to the Liquidator all monies paid to him by the High Bailiff in respect of the execution and not paid out by the Registrar before he has notice of the appointment, order or resolution."

3. These rules may be cited as the Companies (Winding-Up) Amendment Rules, 1929, and the principal Rules shall have effect as amended by these Rules.

I, John Lord Sankey, Lord High Chancellor of Great Britain, with the concurrence of the President of the Board of Trade, hereby certify that on account of urgency these Rules should come into immediate operation and hereby make the said Rules to come into operation on the 1st day of November, 1929, as Provisional Rules.

Dated the 25th day of October, 1929.

Sankey, C.

I concur,

William Graham,
President of the Board of Trade.

(*) S.R. & O. 1929, No. 612.

THE COMPANIES (FEES) NO. 1 ORDER, 1929, DATED OCTOBER 28, 1929, MADE BY THE BOARD OF TRADE UNDER PART III OF THE COMPANIES ACT, 1929 (19 & 20 GEO. 5, c. 23).

Whereas by Section 82 of the Companies Act, 1929, it is provided that the Registrar of Companies shall, on payment of the prescribed fee, enter in the register certain particulars with respect to every charge created by any Company or existing on property acquired by the Company and requiring registration under Part III of the said Act, and that the register shall be open to inspection by any person on payment of the prescribed fee not exceeding 1*s.* for each inspection.

And whereas by Section 86 of the said Act it is provided that the said Registrar shall on payment of the prescribed fee enter in the register of charges the fact of an order having been obtained for the appointment of a receiver or manager of the property of a company or of the appointment of such a receiver or manager under power contained in any instrument.

And whereas by Section 380 of the said Act the expression "prescribed" as used in Sections 82 and 86 means prescribed by the Board of Trade.

Now therefore the Board of Trade do hereby prescribe as follows :—

1. The following fees shall be payable :—

	£	*s.*	*d.*
For registering under Part III (with the exception of Section 91) of the Companies Act, 1929, any charge required to be registered thereunder whether created by a company or existing on property acquired by the Company —			
Where the amount of the mortgage or charge does not exceed £200	0	10	0
Where it does exceed £200	1	0	0
For registering particulars of a series of Debentures under Part III of the Companies Act, 1929—			
Where the total amount secured by the whole series does not exceed £200 ..	0	10	0
Where it does exceed £200	1	0	0
For registering particulars of charges under Section 91 of the Companies Act, 1929 ..	0	5	0
For registering the appointment of a receiver or manager of the property of a company under Section 86 of the Companies Act, 1929 ..	0	5	0
For inspecting the Register of charges—			
For each inspection	0	1	0

2. The order of the Board of Trade dated March 29, 1909,(*) prescribing fees under Sections 93 and 94 of the Companies (Consolidation) Act, 1908,(†) is hereby revoked.

3. This order may be cited as the Companies (Fees) No. 1, Order, 1929, and shall come into force on the 1st day of November, 1929.

Dated this 28th day of October, 1929.

William Graham,
President of the Board of Trade.

(*) S.R. & O. 1909 (No. 326) p. 205. (†) 8 E. 7. c. 69.

THE LATE MR. R. MACNAMARA.

Mr. Richard Macnamara, Taxing Master at the Law Courts, Dublin, died suddenly at his residence in Dublin on Saturday. He qualified as a solicitor fifty-two years ago.

A UNIVERSAL APPEAL.

TO LAWYERS: FOR A POSTCARD OR A GUINEA FOR A MODEL FORM OF BEQUEST TO THE HOSPITAL FOR EPILEPSY AND PARALYSIS, MAIDA VALE, W.9.

Legal Notes and News.

Honours and Appointments.

Mr. KENNETH E. TANSLEY, solicitor, Deputy Town Clerk of Acton, has been appointed Clerk and Solicitor to the Urban District Council of Enfield. Mr. Tansley was admitted in 1926.

Mr. HARRY ISHERWOOD, solicitor, who has been Town Clerk of Bacup since April, 1928, has now been appointed Town Clerk of Rawtenstall. Mr. Isherwood, who was admitted in 1928, was, for nine years previously, Deputy Town Clerk of Dewsbury.

Mr. C. J. HANCOX, Clerk to the Bishop's Stortford Urban District Council and Assessment Committee, has been appointed Public Assistance Officer to the Hertfordshire County Council.

Mr. T. D. HOWELLS, Assistant Solicitor and Chief Committee Clerk in the office of Mr. J. Kennedy Allerton, solicitor, Town Clerk of Worthing, has been appointed Clerk and Solicitor to the Urban District Council of Barry.

Mr. E. C. BLIGHT, Assistant General Inspector, Ministry of Health, has been appointed Chief Assistant in the Public Assistance Department of the London County Council.

Mr. ALBERT GRIFFITHS, M.B.E., Clerk to the Bridgend and Cowbridge Board of Guardians, has been appointed Chief Assistant Public Assistance Officer under the Glamorganshire County Council.

Mr. S. A. JEWERS, solicitor, Deputy Town Clerk of Middlesbrough, has been appointed Clerk and Solicitor to the Urban District Council of Barking Town.

Mr. E. RIDLEY, LL.B., Barrister-at-Law, Clerk to the Edmonton Board of Guardians, has been appointed Public Assistance Officer for the County of Middlesex.

Mr. ALFRED WILLIAM BURCHELL, solicitor, a member of the firm of "Burchells" and of Lyne & Holman, Solicitors and Parliamentary Agents, 5, The Sanctuary, Westminster, S.W. has been elected Master of the Painters' Company. Mr. Burchell was admitted in 1899.

Professional Announcements.

(2s. per line.)

As from the 15th November, 1929, the businesses of THEODORE BELL & Co., of Epsom, Surrey, and London, and ARTHUR FRED STAPLETON COTTON, of Epsom aforesaid, are amalgamated, and will be carried on at 3, Salters Hall-court, E.C.4, and at 12, Waterloo-road, Epsom, under the style of Theodore Bell & Co. The telephone numbers will be Mansion House 7915 and Epsom 323.

Messrs. GORDON, DADDS & Co., of 11, St. James's-place, S.W.1, have taken into partnership JOHN J. DYKES, M.A. (Cantab.), and FREDERICK W. RATCLIFF, both of whom have been associated with them for several years, as from the 11th November, 1929. The practice will continue at Nos. 11 and 12, St. James's-place, S.W.1, and the name of the firm will remain unchanged. Their telephone number will be Gerrard 3473 (four lines).

Professional Partnership Dissolved.

ARTHUR ROUND, OSCAR FREDERICK GLOSTER and OLIVER BIRD, solicitors, 21, Waterloo-street, Birmingham (Restall, Round, Gloster & Bird), as from 30th September, 1929, by mutual consent. A. Round and O. F. Gloster will continue to practise at above address under the style of Restall, Round and Gloster. O. Bird will practise at Waterloo House, 20, Waterloo-street, Birmingham, under his own name.

Wills and Bequests.

Mr. Edwin Gray, J.P., Solicitor, of Gray's Court, York, twice Lord Mayor of York, left estate of the gross value of £36,617, with net personalty £27,392.

Mr. Daniel Charles Edwards, Solicitor, of Brynymor, Burry Port, Carmarthen, left estate of the gross value of £53,404, with net personalty £50,436. He left £300 to his clerk, Thomas George Anfield; £200 to his clerk, J. H. Blake, and £100 to each of his other clerks of three years' service, and £50 each to his employees at Burry Port of two years' service respectively; and £100 each to Capel Newydd Chapel, Llanelly Presbyterian Chapel, and Bethany, Burry Port Chapel.

RATIONALISATION OF INDUSTRY.

In the course of proposing the toast of "Education and Industry," at the forty-third annual dinner of the Manchester District Society of Incorporated Accountants at the Midland Hotel, Manchester, held recently, Mr. J. R. W. Alexander, M.A., LL.B., Barrister-at-Law, Parliamentary Secretary of the Society of Incorporated Accountants and Auditors, said:—

COMPETITION IN COTTON.

There is not a responsible person in the country who has lightly regarded the misfortune to which the cotton industry has been subject during the past few years; and it was brought home even to the unthinking by the crisis which was narrowly averted during the summer months. The figures show the enormous inroads which your Indian, Japanese and Italian competitors have made into your export trade in textiles. You still lead in quality, but price is the predominating factor. On price you are outclassed by reason of the foreigner producing a few qualities and styles, instead of many, and marketing them in large quantities. You are now being told that the particular remedy for this is the rationalisation of the cotton industry, rationalisation being our old and somewhat discredited friend, trustification or fusion, in more respectable and slightly different attire.

RATIONALISATION A DRASTIC REMEDY.

Rationalisation is the surgeon's knife of industry, and the operation should not be performed except by the highly skilled, after correct diagnosis and mature consideration, and only in cases of dire necessity. The question is, therefore, whether the cotton industry is one to which rationalisation should be applied. The fact that it is operating in the chemical industry and appears to be in process of application in the iron and steel trade, does not mean that rationalisation is the solution to the difficulties of the cotton industry. *Prima facie*, it would seem that an industry, which has always made a feature of meeting a customer's exact requirement, would be contributing to its extinction if it subscribed to the principle of bringing about low prices, by making the customer buy from the limited number of qualities and styles which, under rationalisation, the trade would have to offer. A more courageous and beneficial policy to pursue might be that of Empire Free Trade, which is more in accord with our traditional individualistic methods of manufacture, and is not fraught with such grave disadvantages from the home consumers' point of view.

Professor G. W. Daniels, Dean of the Faculty of Commerce in the University of Manchester, and Mr. E. Raymond Streat, Secretary of the Manchester Chamber of Commerce, responded.

INTERNATIONAL LAW ASSOCIATION.

We learn from the Secretary of this Association, that preparations are being made through its American branch, to hold the thirty-sixth conference in New York in September, 1930. It is the first conference to be held in North America since the war, and American lawyers are giving both colloborative and financial support.

The president of the association, which is over fifty years old, is Dr. Zygmunt Cybichowski, of Warsaw, a member of the Permanent Court of Arbitration at the Hague. The chairman of the executive council is Lord Blanesburgh, and the offices are at 2, King's Bench-walk, The Temple.

The conference will be held at the Plaza Hotel, and by the courtesy of the New York Bar the business sessions will take place in the Bar Association Building, 42, West Forty-fifth-street. The programme of business will extend over a week, and will include discussions upon such important international topics as neutrality, the effect of war on contracts, unfair commerce, trade marks, and air law. It is also probable that domicile in divorce will be dealt with. The conference will open on Tuesday, 2nd September, and there will be morning and afternoon sessions up to and including Monday, the 8th September, the provisional programme being as follows:—

Tuesday—Morning, Council Meeting, followed by the opening meeting of the Conference; Afternoon, Neutrality.

Wednesday—Morning, Effect of War on Contracts; Afternoon, Suggested Meeting with New York Chamber of Commerce.

Thursday—Morning, Effect of War on Contracts; Afternoon, C.I.F. Contracts.

Friday—Morning, Legislation of Documents; Afternoon, Minorities; Protection of Private Property.

Monday (8th September)—Morning, Trade Marks; Afternoon, Air Law; Radio.

The official conference ship is the "Tuscania" of the Cunard Line, leaving Southampton and Boulogne on Friday 23rd August.

THE LICENSING COMMISSION.

A conference convened by the United Kingdom Alliance, and attended by representatives of fifteen national temperance organisations, was held in Caxton Hall, Westminster, on the 8th inst, Mr. Leif Jones, M.P., presiding. Proposals were submitted by members of both Houses of Parliament for preparing and presenting evidence to be laid before the Licensing Commission as to the social and economic effects of the liquor traffic.

SUNDAY BOXING CONTESTS.

The Home Secretary has sent the following reply to the Lord's Day Observance Society, who asked if the Government would introduce a Bill to prevent boxing contests on Sundays: "The Secretary of State regrets that he cannot undertake to introduce legislation on this subject."

THIRD PARTY RISKS.

In view of approaching legislation with regard to compulsory insurance of motor drivers against third party risks, would it not be wise to include aircraft pilots in the same scheme? Danger to life and property is increasing, and it is with concern that one reads of these recent disasters in view of the risks that hover over our heads without any resource to guard ourselves against them.—Mr. Henry W. Gutierrez, in *The Times*.

ANNUAL PRACTISING CERTIFICATES.

Practising solicitors are reminded that certificates for the year 1928-29 expired on Friday, the 15th inst., and should be renewed before Saturday, the 14th December.

All certificates on which the duty is paid after the 1st January next must be left with The Law Society for entry. The names of solicitors taking out certificates after that date will not be included in the Law List for 1930.

PRESENTATION TO GAOLER AT MANSION HOUSE JUSTICE ROOM.

Mr. William Gunnett, gaoler at the Mansion House Justice Room for thirty-seven years, on retiring on a pension, has received from the Lord Mayor a gold watch, and a ring for his wife, which friends have subscribed for.

DAMAGES AGAINST TWO POLICEMEN.

At the Newcastle County Court on the 8th inst. Robert Morris, glassmaker, of Park-lane, Gateshead, was awarded £100 damages by Judge Greenwell for assault by Police-constables John Corrigan and Adam Drummond, of Gateshead. It was stated that Morris was struck on the head, knocked down, and kicked by the policemen—who had just arrested two men for betting—while trying to get to his own house through a large crowd surrounding the policemen.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT NO. 1.	MR. JUSTICE EVE.	MR. JUSTICE ROMER.
M'nd'y Nov. 18	Mr. Jolly	Mr. More	Mr. Blaker	Mr. *Jolly
Tuesday .. 19	Hicks Beach	Ritchie	Jolly	Ritchie
Wednesday 20	Blaker	Andrews	Ritchie	*Blaker
Thursday 21	More	Jolly	Blaker	Jolly
Friday 22	Ritchie	Hicks Beach	Jolly	*Ritchie
Saturday .. 23	Andrews	Blaker	Ritchie	Blaker

DATE.	MR. JUSTICE MAUGHAM.	MR. JUSTICE ASTBURY.	MR. JUSTICE CLAUSON.	MR. JUSTICE LUXMOORE.
M'nd'y Nov. 18	Mr. Ritchie	Mr. Andrews	Mr. Hicks Beach	Mr. More
Tuesday .. 19	*Blaker	More	*Andrews	*Hicks Beach
Wednesday 20	*Jolly	Hkcis Beach	*More	Andrews
Thursday . 21	*Ritchie	Andrews	*Hicks Beach	*More
Friday 22	Blaker	More	*Andrews	Hicks Beach
Saturday .. 23	Jolly	Hicks Beach	More	Andrews

* The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The CHRISTMAS VACATION will commence on Tuesday, the 24th day of December 1929, and terminate on Monday, the 6th day of January, 1930, inclusive.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (31st October, 1929) 6%. Next London Stock Exchange Settlement Thursday, 21st November, 1929.

	MIDDLE PRICE 13th Nov.	INTEREST YIELD.	YIELD WITH REDEMPTION.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	83½	4 15 10	—
Consols 2½%	53	4 16 2	—
War Loan 5% 1929-47	99¾	5 0 3	—
War Loan 4½% 1925-45	93	4 16 9	5 2 9
War Loan 4% (Tax free) 1929-42	100	4 0 0	4 0 0
Funding 4% Loan 1960-1990	85	4 14 2	4 15 0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	91½	4 7 5	4 9 9
Conversion 4½% Loan 1940-44	96	4 13 9	4 17 6
Conversion 3½% Loan 1961	74	4 14 7	—
Local Loans 3% Stock 1912 or after	62	4 16 9	—
Bank Stock	248	4 16 9	—
India 4½% 1950-55	84	5 7 2	5 13 9
India 3½%	64	5 9 5	—
India 3%	54	5 11 1	—
Sudan 4½% 1939-73	92	4 17 9	4 19 0
Sudan 4% 1974	83	4 16 5	4 19 0
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years)	83	3 12 3	4 2 0
Colonial Securities.			
Canada 3% 1938	86	3 9 9	4 19 0
Cape of Good Hope 4% 1916-36	92	4 7 0	5 7 6
Cape of Good Hope 3½% 1929-49	80	4 7 6	5 2 0
Commonwealth of Australia 5% 1945-75	95	5 5 3	5 5 9
Gold Coast 4½% 1956	93	4 16 9	4 19 9
Jamaica 4½% 1941-71	92	4 17 10	4 19 0
Natal 4% 1937	92	4 7 0	5 7 6
New South Wales 4½% 1935-45	87	5 3 6	5 15 0
New South Wales 5% 1945-65	91	5 9 11	5 11 3
New Zealand 4½% 1945	93	4 16 9	5 3 9
New Zealand 5% 1946	101	4 19 0	4 18 0
Queensland 5% 1940-60	92	5 8 8	5 9 9
South Africa 5% 1945-75	102	4 18 0	4 17 9
South Australia 5% 1945-75	94	5 6 5	5 6 9
Tasmania 5% 1945-75	93	5 7 6	5 8 3
Victoria 5% 1945-75	94	5 6 5	5 6 9
West Australia 5% 1945-75	94	5 6 5	5 6 9
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	61	4 18 4	—
Birmingham 5% 1946-56	100	5 0 0	5 0 0
Cardiff 5% 1945-65	99	5 1 0	5 1 0
Croydon 3% 1940-60	68	4 8 3	5 2 0
Hull 3½% 1925-55	76	4 12 1	5 4 0
Liverpool 3½% Redeemable by agreement with holders or by purchase	71	4 18 7	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	50	5 0 0	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	62	4 16 9	—
Manchester 3% on or after 1941	61	4 18 4	—
Metropolitan Water Board 3% 'A' 1963-2003	60	5 0 0	—
Metropolitan Water Board 3% 'B' 1934-2003	63	4 15 3	—
Middlesex C. C. 3½% 1927-47	82	4 5 4	5 1 0
Newcastle 3½% Irredeemable	70	5 0 0	—
Nottingham 3% Irredeemable	60	5 0 0	—
Stockton 5% 1946-66	100	5 0 0	5 0 0
Wolverhampton 5% 1946-56	99	5 1 0	5 1 6
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	79	5 1 3	—
Gt. Western Rly. 5% Rent Charge	97	5 3 1	—
Gt. Western Rly. 5% Preference	90½	5 10 6	—
L. & N. E. Rly. 4% Debenture	74	5 8 1	—
L. & N. E. Rly. 4% 1st Guaranteed	71½	5 11 11	—
L. & N. E. Rly. 4% 1st Preference	64	6 5 0	—
L. Mid. & Scot. Rly. 4% Debenture	77	5 3 11	—
L. Mid. & Scot. Rly. 4% Guaranteed	73	5 9 7	—
L. Mid. & Scot. Rly. 4% Preference	68	5 17 8	—
Southern Railway 4% Debenture	77	5 3 11	—
Southern Railway 5% Guaranteed	95	5 5 3	—
Southern Railway 5% Preference	85	5 17 8	—

ADMITTED Managing Clerk, general practice large city seven years, two years sole charge, desires engagement owing to amalgamation. Specialities: litigation, advocacy. Athletic, bachelor, and insatiable worker. —"M.P.," Box 459, c/o Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (46), School and University, with 10 years' experience in engineering (workshop and drawing office), 5 years under articles and 5 years in further experience and managerial work prior to his entry into the legal profession, and who has 16 years association with the law, and is at present on his own account in practice as a solicitor, desires a sound administrative appointment with an important undertaking; has a real live mind and is a capable organiser; thoroughly conversant with present-day methods of commercial life and efficient in legal procedure: highest references: principals only.—Box No. 1, Solicitors' Journal, 29, Breams-buildings, E.C.4

SOLICITOR (37), now in practice on own account, small connection, desires managing clerkship in London, with liberty to practise. Salary by arrangement.—"J.," Box 448, Solicitors' Journal, 29, Breams-buildings, E.C.4.

YOUNG Solicitor undertakes drafting accounts, looking up points, etc., for busy solicitors in return for small charge.—"E.," Box 275, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (2nd Class Honours), with over 30 years' continuous experience in conveyancing, trust and probate work, willing to assist Solicitors by post.—"S," Box 312, Solicitors' Journal, 29, Breams-buildings, E.C.4.

EX-OFFICERS AND OTHER RANKS.

THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 3-4, Clement's Inn, Strand, London, W.C.2 (Telephone: Holborn 5769), to whom all replies should be addressed, quoting number of advertisement, date of insertion and the name of this paper.

MINING Engineer Ex-Officer R.A.F., 35 years of age; 10 years' experience deep mining; thoroughly up-to-date organising and development underground methods; shaft sinking, tunnelling, ventilation, etc. Fluent Portuguese and Spanish. Excellent references. 11213

EX-OFFICER R.A.F., ten years experience representative, considerable experience wholesale clothing, etc., several years salesman and manager large business, requires position representative or salesman; energetic and adaptable; good references. 11218

EX-OFFICER, 33, single, desires employment in England; anything considered. Dis. 298

BUSINESS Administrator, wide experience sales, training salesmen, advertising, production and finance, desires position general and/or would undertake development of company undergoing reconstruction. 7195

MAJOR, Ex-Regular 20 years, age 53, married, seeks secretarial or administrative work, or resident position of trust; 10½ years' experience charitable organisations. Highest personal references. 11228

EX-OFFICER urgently seeks employment as traveller, secretary, or any position of trust. Active, adaptable and hard worker. Salary. 11214

PRACTICES AND PARTNERSHIPS.

PARTNERSHIP.—Share in old-established firm in South Essex for disposal to capable and experienced solicitor (between 35 and 45), chiefly conveyancing and family business.—Particulars to Box 235, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, practising own account, desires to purchase established progressive Conveyancing and General Practice producing average net profit £1,000 per annum in London.—Box 124, Solicitors' Journal, 29 Breams-buildings, E.C.4.

ENERGETIC solicitor, good advocate, requires sound litigious, conveyancing and general practice, in Kent.—Reply "B.," Box 525, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR desires to purchase old-established general and conveyancing practice in or near London showing substantial profits; or early succession.—Box 99, Solicitors' Journal, 29, Breams-buildings, E.C.4.

MR. NOAH A. RIGBY, Solicitor and Commissioner for oaths, St. Helens, Lancashire, is desirous of purchasing the succession to or a partnership in a substantial country practice and will be pleased to hear from any solicitor or firms of solicitors of good standing who are open to negotiation; capital available; excellent credentials; highest references given and required.

ARTICLED CLERKS, &c.

BUSY SOLICITOR has vacancy for Articled clerk. Premium 200 guineas, part returned. Good opportunity for keen youth.—Box 238, Solicitors' Journal, 29, Breams-buildings, E.C.4.

LAW.—Solicitor's office with growing practice has a vacancy for Articled Clerk. Midlands. General practice; personal supervision and coaching. Premium required. Reasonable board-residence if necessary found. —Apply Box 169, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, with busy and growing general practice, has vacancy for Articled Clerk. Personal supervision. Premium required, part returned.—Apply, Box 146, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR, general practice and clerk to local authority in growing South Coast town, has vacancy for articled clerk. Public school man preferred. Good prospects for suitable man used to country life.—Box No. 87, Solicitors' Journal, 29, Breams-bldgs., E.C.4.

INVESTIGATIONS.

ENQUIRIES and INVESTIGATIONS.—John Conquest, 36 Great James-street, Bedford-row, W.C.1 (Holborn 3866). Established 1899.

INVESTMENTS.

F.G.R.—A large fund is available for investment in Freehold Ground Rents; small or large lots can be considered. The Ground Rents are required as a permanent investment, and the Advertiser will be the actual purchaser of suitable lots.—Particulars to be addressed F.G.R., c/o A. Lloyd-Jones, Esq., Solicitor, New Broadway-chambers, Ealing, W.5.

LAW BOOKS.

WANTED to Purchase, set of Encyclopædia of Forms and Precedents, by Butterworth, latest edition, thin or thick paper edition; quote price.—Box 233, Solicitors' Journal, 29, Breams-buildings, E.C.4.

WANTED.—Chitty's King's Bench Forms. 1923, last edition.—H, Box 17, Solicitors' Journal, 29, Breams-buildings. E.C.4.

WANTED to Purchase, set of Encyclopædia of Forms and Precedents, by Butterworth, latest edition, thin paper edition; quote price.—Box 117, Solicitors' Journal, 29, Breams-buildings. E.C.4.

WANTED to Purchase.—Recent editions of the following books: (I) "Lumleys Public Health Acts"; (II) "Mozley and Whiteleys Law Dictionary"; (III) "Hunt's Boundaries and Fences." State lowest cash price in each case to "W.," Box 17, Solicitors' Journal, 29, Breams-buildings, E.C.4.

MISCELLANEOUS.

OLD POSTAGE STAMPS.

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Applications to be made to the SECRETARY, E. Evelyn Barron, 3, Gray's-inn-place, London, W.C.

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Messrs. BISLEY & SONS

will SELL by AUCTION, at the LONDON AUCTION MART, 155, QUEEN VICTORIA-STREET, E.C.4, on WEDNESDAY, November 27th, 1929, at 2.30 p.m. precisely, in 25 lots,

77 ELIGIBLE PROPERTIES.

FREEHOLD.

PECKHAM.—Nos. 15, 17, and 49, 51, 53, Stanton-street
CAMBERWELL.—Nos. 23, 25, 27, Verney-road.
Nos. 16, 18, 20, 22, 24, 26, 28, 30, Delaford-road.
BROCKLEY.—Nos. 37, 38, 39, Harcourt-road.
LEASEHOLD.
PECKHAM.—Nos. 47, 49, Clayton-road.
Nos. 68, 70, 72, and 76, 78, 80, Carlton-grove.
CAMBERWELL.—Nos. 26, 28, 30, 32, 34 36, Lettsom street.
Nos. 124 and 126, Ormside-street.
Nos. 29, 31, 33, 35, Verney-road.
BERMONDSEY.—Nos. 112, 114, 116, 118, 120, 122, Lynton-road.
Nos. 27, 28, 29, Anchor-street.
Nos. 23 and 37, 39, 41, Ambrose-street,
Nos. 23 and 25, Alexis-street.
ROTHERHITHE.—Nos. 23, 25, 27, 29, 31, 33, 35, 37, and 44, 46, 48, 50, Trident-street.
Nos. 518, 520, 522, Southwark Park-road.
Nos. 10, 11, 22, Arica-place.
Nos. 38 and 39, Maynard-road.
DEPTFORD.—Nos. 95, 97, 99, Silwood-street.

Held for varying terms at low ground rents.
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Nos. 18, 20, 22, and 24, TABERNACLE-STREET, situate close to City-road and Finsbury-square, containing a total floor area of 12,500 sq. ft., and let on two leases at low rentals amounting to £675 per annum, capable of considerable increase on the expiration, at an early date, of the existing tenancies. Held on lease for 32½ years unexpired at £1 3 8s. per annum ground-rent, affording a sound and profitable investment. For SALE by AUCTION, by Messrs.

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PERIODICAL SALE NO. 1162. REVERSIONS, LIFE INTEREST, POLICY, SHARES, PROPERTY, &c., at the LONDON AUCTION MART, E.C.4, on THURSDAY next, November 21st, at 2.30 p.m. in lots.

ABSOLUTE REVERSION on decease of life 71, to about £4,000.—Solicitors, Messrs. Halliley & Morrison, Mill-st., Bedford.

REVERSION part contingent, on decease of a lady aged 55, to about £30,300, with covering policy for £3,500.—Solicitors, Messrs. Arthur Pyke & Co., 24, Lincoln's Inn-fields, W.C.2.

REVERSION on decease of male 59 (contingent on survivorship) to about £1,600, together with covering insurance for £400.—Solicitors, Messrs. Emmet & Co., 14, Bloomsbury-square, W.C.1.

ABSOLUTE REVERSION on decease of life 73, to about £7,100. Also to other investments.—Solicitors, Messrs. Pennington & Son, 64, Lincoln's Inn-fields, W.C.2.

LIFE INTEREST of a male aged 60, in about £200 per annum.—Solicitors, Messrs. Isadore, Goldman & Son, 9, Southampton-street, W.C.1. Trustee, F. S. Salaman, Esq., F.C.A., 1 and 2, Bucklersbury, E.C.4.

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PERIODICAL PROPERTY AUCTIONS

MESSRS. H. E. FOSTER & CRANFIELD beg to announce that their PROPERTY AUCTIONS will be held at THE LONDON AUCTION MART, 155, Queen Victoria-street, E.C.4.

Vendors, solicitors and trustees having properties for sale are respectfully invited to communicate with the Auctioneers, at their Offices, 6, Poultry, London, E.C.2. Telegrams: "Invariably, Stock, London." Tel. No. City 1296 (3 lines).

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Two Shops and an upper part of three Floors which is conveniently arranged for use as residential flats or office suites.

TOTAL FLOOR AREA 6,600 SQUARE FEET.

The Shops are let upon Leases at rentals producing £725 per annum, and vacant possession will be given of the Upper Part.

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Frontage 27 ft. 10 in. Mean Depth 93 ft.
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in the HANOVER-SQUARE ESTATE ROOM, on WEDNESDAY, 8th JANUARY, 1930, at 2.30 p.m. (unless previously sold privately).

Auctioneers: Messrs. Knight, Frank & Rutley, 20, Hanover-square, W.1.

DONALDSON & SONS, F.A.I.,

will SELL, at the LONDON AUCTION MART, E.C.4, on WEDNESDAY, 4th December, 1929, at 2.30 p.m.:

DALSTON.—(By Order of Executors) VALUABLE FREEHOLD PROPERTY, 59, QUEEN'S-ROAD, and 62, ANGRAVE-STREET. Let on leases.

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CLAPTON.—LEASEHOLD non-basement, 38, THORNBY-ROAD. Let at £44 16s. p.a., tenants pay rates.

DALSTON.—LEASEHOLD HOUSE, 19, FERNCLIFF-ROAD. Let at £47 12s., tenant pays rates.

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289, HIGH STREET N., EAST HAM

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